Previous references. 1892
191
(Secp. Rey.

File No. 16 a/92
Serial Nos. 1 - 21

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 - 21

Mayo ~~Part~~ B. for June 1895

SUBJECT

Excise Administration Reports for 1891-2 and 92-3

Sl 1 to The Subtd govt Press
No 19455 / R.7.236-92 Dt. 15-4-93
Requests to print the Excise Administration Report for and its enclosures

G. R. S. 58

GPB—4,000—4-7-11

Sl 2. To. The Ex Commr
No. Camp 47. Dt. 11-10-93
Requests to report the details regarding the bracket and Toddy Shops before and after the introduction of new System

Sl 3. From (Dy 7664/R.1295) The Ex Commr.
No. 1323/160. 13-10-93
Reports the details of Toddy shops as request above.

Sl 4 To The Ex Commr.
No. Camp/81. 15-10-93
Enquires what Sum was realized by the Sale of certain increased Shops.

Sl 5. From (Dy 7683/R.1294) The Ex Commr.
No. 1399/165. 17-10-93
Reports the average amount of rental of 113 additional Toddy Shops referred to above

Sl 6. From The Ex Commr.
(Dy 7679/R1293) No 1411/166 Dt. 20-10-93

Submits a statement prepared by taluks, showing the average amount of the rental of the 113 additional Toddy Shops.

Sl 7 To The Ex Commr.
The Comptroller.
The Dy Commrs of Districts.
The Heads of other Departments.
No 21710-46/R.2314 6-6-94

Reviews the Excise Administration Report for the official year 1891-2

Sl 8. To The Ex Commr.
No. 1573/R180 25-7-94

Requests to submit the copies of the Districts Reports alluded to in the Administration Report of 1892

Sl 9. From The Ex Commr.
(Dy 2825/R733) No 1022/100 28-8-94

Explains certain discrepancies pointed ~~out~~ out in the Administration Report for 1891-2

Sl 10 From The Ex Commr
(Dy 3478/R932) No. 1210/123 dt 11-9-94

Submits copies of Excise Administration Reports of the various Districts for 1892-3

Sl 11. To The Ex Commr.
No. 6751/R971 30-10-94

Requests to furnish with a copy of his review of each individual report of the Excise Administration of the 8 Districts

Sl 12 From The Ex Commr.
(Dy 5755/R1609) No. 2238/227 2-11-94

Forwards the above requested copies of the review.

Sl 13. From The Ex Commr.
(Dy 6548/R.1838) No 2390/243 19-11-94

Requests that 100 copies of the Excise Administration Reports with the Govt Reviews for 1891-2 and 92-3 may be supplied

Sl 14. To The Ex Commr
No $\frac{8081}{R1194}$ Dt 20-11-94

Requests to expedite the Renewals on the Excise Administration for Mysore District.

Sl 15. From (Dy $\frac{6675}{R1883}$) The Ex Commr
No $\frac{2509}{249}$ 24-11-94

Forwards copies of the above requested Renewals

Sl. 16. From (Dy $\frac{8296}{R2298}$) The Ex Commr.
No $\frac{2899}{280}$ 21-12-94.

Forwards copy of communication from the Dy Commr Mysore explaining the causes of delay in Submitting the Ex Administration Report.

Sl 17 To The Ex Commr
No $\frac{124824}{R.2139}$ 13-3-95

Encloses an office Note with certain observations &

Sl 18. From (Dy $\frac{12653}{R3408}$) The Ex Commr
No $\frac{4043}{380}$ 26-3-95

Submits explanations on the discrepancies pointed out in the above referred office Note

Sl 19. To The Ex Commr.

No 19672/R2824 Dt. 6-5-95

Requests to Submit Statements of Excise Revenue for 1891-2 and 92-3, with certain observations.

Sl 20. To The Ex Commr.

No 20436/R.2897 11-5-95

gives instructions to the entries to be made in the above referred Statements

Sl 21 From (Dy 17032/R.4712) The Ex Commr.

No 5272/477 7-6-95

Submits Statements of Excise Revenue for 1891-2 and 92-3.

Commr. Madras

T. V. Ramadhanuja Iyengar

1/

Office note by the Special Assistant Commissioner Bangalore Deputy Excise Officer on the Excise Administration Report for 1892-93.

SECTION
PAR NO.
SUB NO. Electrified System

1. The outlying distilleries and the separate arrangements in connection thereof being abolished the whole work was concentrated at Bangalore under one Manufacturing Contractor who was also entrusted with the carriage of the liquor to Wholesale Depots for sale to Retail Vendors. The last Farm [redacted] entrusted with this work guaranteed a yearly prospective minimum sum for 5 years. The duty and cess were due on the quantity of liquor issued from the Distillery from which a deduction of 2% was granted for wastage - On the excess sale which resulted between the minimum amount guaranteed and the actual amount of sales

&c. &c.

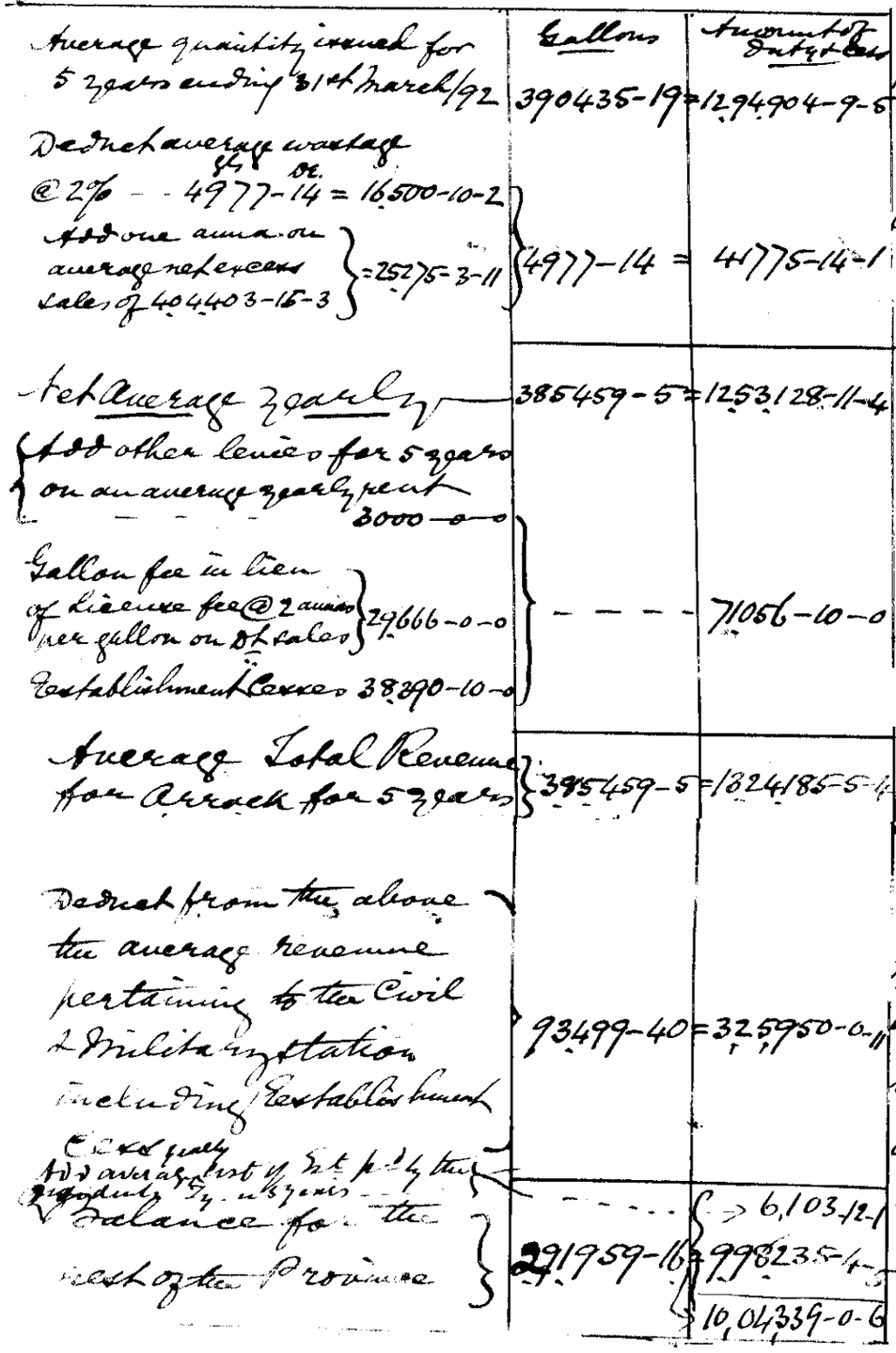
duty was paid was

granted to the Contractor. The

Contractor was also entrusted

with the recovery of certain levies

from the Retail Vendors. The


Gallons
Amount of Duty & Cess
Average quantity issued for 5 years ending 31st March/92
390435-19 = 1,29,904-9-6
Deduct average wastage @ 2% -- 4977-14 = 16,500-10-2
Add one annas on average net excess sales of 4,04,403-16-3 = 2527-3-11
4977-14 = 44775-14-1
Net Average Yearly
385459-5 = 1,25,3128-11-4
Add other levies for 5 years on an average yearly rent
3000-0-0
Gallon fee in lieu of Licence fee @ 2 annas per gallon on DL sales 29666-0-0
Establishment Cess 38290-10-0
71056-10-0
Average Total Revenue from Arrack for 5 years
385459-5 = 1,24,185-5-4
Deduct from the above the average revenue pertaining to the Civil & Military station including Establishment Cess yearly
Add average rent of Ret. P.S. by the Produce by 4 years
93499-40 = 32,5950-0-11
Balance for the rest of the Province
291959-16 = 99,823-5-4
10,04339-0-6
6,103-12-1

average practical result of the foregoing arrangement is given in the margin. It contributed to the sale of 3,85,459 gls of 5 Dams of liquor which secured an average Rs 1,32,4185-5-4 yearly during 5 years. This would give a net duty and cess including other levies of Rs 3-7-0 per Gallon for the whole Province including the station of Rs 3-7-0 excluding the station for the rest of the Province. It will be seen from the above difficulties

in comparing the results of 1892-93 with the data struck on 15 months Results for 12 months of 1891-92 it would be preferable and advantageous to compare the foregoing results on the average of 5 years with the figures given in the Excise Report para 32 & 33 for 1892-93 excluding outstandings as follows:-

Particulars	5 years average				Excise Report 1892-93			
	Quantity Gls. qrs		Amount Rs. as	P	Quantity Gls. qrs		Amount Rs. as	P
Duty & cesses as well as all other levies	291959	16	998235 10,04,339	4 0	3727158	7	1617135	8 0

The duty was raised to Rs 4 and Rs 3/14/0 for the Mandvi & Mahuva Talukas respectively from 1st April 1892, this coupled with the large amount realized under "Rental" by the sale of the right of retail vend, and increased consumption of spirits, have combined to raise the revenue by Rs 6,18,900/- over the average of 5 years, above indicated, or by Rs 4,19,200/- when contrasted with the results recorded in para of this note. The rate per gallon on the quantity involved in 1892-93, would on an average be equal to Rs 4-5-4 per gallon

From

From this rate must be deducted the net cost of carriage of liquor viz 0-2-$2\frac{2}{3}$ and the net enhanced rate will thus be on an average equal to Rs 4-3-$1\frac{1}{3}$ per gallon or a net rise of Rs 0-12-$5\frac{1}{3}$ on the total results of 1892-93 viz Rs 3-6-8 per gallon. The retail price is fixed in Bengal at Rs 5-5-0 per gallon and this fatally restricts competition which is thus confined to $10\frac{1}{2}$ annas per gallon allowed for retail Vendors both profits. This is detrimental to the expansion of the Excise Revenue as it precludes the sale of liquor to the public at the maximum amount leviable. The Bengal duty is as high as it can well be raised to. But the Rental can be raised considerably if the retail price is not fixed. In the Madras Presidency the market demand fixes the price to the Public. This conduces to raise the rate of Duty and Rental combined to be higher for country liquor than that fixed by the Tariff Act for Foreign Liquor viz Rs 6-0-0 per gallon of Proof. It tends to raise revenue competition and to reduce consumption by compelling the Public to pay the highest price possible in this connection. Commends the matter for the favorable consideration of Government. To facilitate this

Thus following rates are appended from which it will be seen that Mysore the highest ensidalid average Rate of taxation in the Empire. State per Gallon of Proof Vizt Rs 5-5 8½ be ars favorable with Simoga results in the Madras Presidency Vizt Rs 5-6-8 Yet under the heading "Rentae" in Mysore the incidence is only Rs 0-6-10 per Gallon of Proof while, at 6 places in the Madras it averages Rs 2-8-0 per Gallon of while the combined duty & Rental average Rs 6-11-6 or more than is paid for Foreign liquor imported, under the Tariff act Scale Vizt Rs 6 per Gallon of Proof. The retail prices are also compared with those struck for Proof in both Empire & Madras It will be observed that the rates are in out of the 6 Cases prohibitive if true & must have been understood by the Shop-keepers to the Excise Officers for it is not supposed that the Farms will be taken and worked at a dead loss when the selling price of the liquor can readily adjust income & expenditure. The only other alternative is that the liquor was diluted & false measures were used. —

Places	Duty at Proof			Rental at Proof			Total cost duty at Proof			Retail price per G. of Proof			cost & profit & Price of Liquor			Remark
(1) Average for Mysore State	4	12	5½	0	6	5½	5	3	11	6	10	3	1	6	4	
(2) Madras Town	4	11	"	1	14	8	6	9	8	*6	11	10	0	2	2	*Evidently understated.
(3) Nilgiri	5	"	"	2	2	1	7	2	1	9	4	3	2	2	2	
(4) Tinnevelly	3	12	"	3	14	4	7	10	4	×7	12	8	"	2	4	×
(5) Coimbatore	3	12	"	2	7	1	6	3	1	7	9	7	1	6	6	
(6) Bellary	4	6	"	1	14	11	6	4	11	7	2	3	"	13	11	
(7) Madura	3	12	"	2	11	0	6	7	0	7	15	3	1	8	3	
(8) Average of 6 places above given	4	3	6	2	8	0	6	6	6							
(9) Do for the Presidency	3	12	1	1	10	7	5	9	8							

New changes effected } 2. From 1st April 1892 while continuing the decided advantages of the "Central System" the interests of the Manufacturer were separated from the Carrier and Wholesale Vendor; while the rights of retail vend were thrown open to public competition - The different levies were merged in "duty" and the latter was raised to Rs 4/- for the Inland tracts & Rs 3-14-0 for the Inland tracts of the Province at 20° U. P. per gallon and proportionately for higher and lower strengths -

Account of stock of liquor at the Distillery } 3. Under the foregoing arrangements Messrs

Parry & Co started work on 1st April 1892 and the results to 30th June 1892 were embodied in the report for 1891-92 (15 months). The Excise ~~Commissioner's~~ Report does not contain a ~~remarks on~~ review on the results of the work performed at the Distillery

though it forms the basis of the whole system - An abstract of the stock account has been obtained from the Excise Office and is appended of which the table in the margin is a summary. The Distillery Officials are notable to give the results in terms of 20° O.P. or Proof, except so far as the item (III) would be approximately equivalent to 28176803 gallons and the closing balance item (X) to 19507-41- This return should be appended to all future reports and equivalent values of the different classes of liquors given in terms of O.P.

		Gls.	Dts.
Receipts			
(I) Opening balance on 1st July 1892 of over-Proof, Proof & Under Proof		8291	40
(II) Made during the year	do	415860	36
(III) Imported from N. Ms Territory		245544	46
(IV) Total Stock to be accounted for		669687	20
Disbursements			
(V) Issued	65352-9	466396	46
(VI) Transported	401044-0		
(VII) Wastage	6914-10	183840	2
(VIII) Returned to Still	176923-43		
(IX) Total Expenditure		650236	48
(X) Closing balance on 30th June 1893		19450	23

P. 116

4

Payment to Manufacturer

The Excise Report is also silent as to what was paid to Messers Parry & Co for the 1,22,94,168 of Liquor issued from the Distillary Vide items V and VI in stock Account para 3 of this note. As this is a matter of Considerable importance in many respects, espicially as the value of liquors transported under "Bond" has been advanced from the Government Treasury on cheques issued by the Distillary Officials. The firm agree to supply liquor at 10½ annas per gallon at 20° U.P and proportionately for higher or lower strengths. The following details have been obtained from the Excise Commissioner's Office, as they could not be gleaned from the Report. The quantity sent to the Civil and Military Station Viz Gls. 88,804-43 at 20° U.P, plus 162-34 of other strength i.e. 88,967-26 being deducted from the foregoing figures, the 3,77,429-20 given below, pertain solely to

the

the Provincial Abkari Income Party &c
Rendered Rs 2,71,695 7-4 -

Particulars	Quantity		Strength	Rate			Amount			Total		
I Duty-paid Liquor												
(a) Purchased direct from the Distillary from Messrs Parry & Co by the Vend-Farmers of the Bangalore District direct from the Distillary (Vide para of Excise Report.	64713	28	20° U.P.		10	6	42468	4	3			
(b) — Do — do —	36		30° U.P.		9	2¼	22	15	7			
(c) — do — by Foreign Liquor Shop-Keepers	438	49	U.P.	varying rate on strength			575	11	3			
Total issued "under Bond"	65189	26					43063	15	1	43,063	15	1
II Transported "under Bond"												
To Bonded Depots	311859	7	20° U.P.		10	6	204657	8	11			
" Kolar, Kadur & Shimoga	312	38	30° U.P.		9	2¼	179	9	4			
" Bonded Depots in Districts	68	0		various rate on strength			90	3	0			
Total under II	312239	45					205021	6	3	2,04,927	5	9
Grand Total of I & II	377429	20					248085	5	9	2,47,991	4	10
(a) Difference paid between 10½ & 10½ as big as on imported liquor from 1st April 92 to 30th June 1892												
— do — "under Bond" on	84372	47			2	.	10546	9	10			
— do "Duty Paid" on	10705	2			2	.	1338	2	1			
(b) — do — on 12 as & 10½ as Rs 1½ annas from 1st July 92 to 30th September 92 "under Bond"	106152	42			1	6	9951	13	3			
" "Duty paid	19876	0			1	6	1863	6	.			
(c) — do — do between 10½ & 9 2/4 from 1st July 92 to 30th September 92	51	18	30° U.P.		1	3¾	4	3	4			
Total under III - one	.	.	.	.			23704	2	6	23,704	2	6
Total paid to Messrs Parry & Co under I, II, & III	—	—	—	—	—		—	—	.	2,71,695	7	4

From the above it will be seen that whilst on 65789-2-6 which represented "Duty-paid-Liquor" issued direct in cash from the Distillery that firm received Rs 43063-15-1 On "Liquor issued under Bond", the firm was advanced from the Govt Treasury Rs 20,927-5-9 π Owing to the failure of the water supply and improvements made at the Distillery the firm were permitted to import Liquor from their Nellicoopum Distillery in the Madras Presidency as Distilling could not be carried on here. As this entailed extra expense the firm were granted an additional 2 as per gallon on the rate agreed to till 30th June 92 & thereafter to 30th September 92 at 1½ as extra. This entailed a net excess charge of ~~Rs 23704-2-6~~ Rs 23704-2-6 for the whole transaction for the 3 months from 1st April 92 to 30th Sept. 92. The aggregate amount thus received was therefore Rs 2,~~7~~,~~8~~9~~5~~-~~9~~-~~4~~ in 92-93

The Concession to import Liquor was extended to 30th April 93 to enable the firm to complete some important arrangements and improvements to facilitate work and to tide over bacterial fermentation which had sent in. For liquors so imported they agreed to receive the authorized rate at 10½ as. per gallon. It is of primary importance that steps should at once be taken to adjust the large advances made under II Liquor sent under Bond Rs 20,927-5-9 ~~Rs 20,927-5-9~~ at the close of each year as it would be easier

to detect more any malversations and rectify any errors at this early stage than to do so 5/4 years hence, after the close of 1897. It is decidedly objectionable moreover to keep such advances outstanding for so long a period unadjusted

Government accounts

P76

5/

Carriage of Liquor by M/s. Messrs Kapdanna & Co

were granted the right to convey the Liquor for Government to the Bonded Depôts at the rates noted in the margin. To facilitate settlement that firm was allowed a special concession as regards "wastage" of 2% on the quantity removed from the Distillery, as was done under the old system, and the firm was made answerable for any loss over that rate. On 3,12,239-4.5 the quantity given under bond G. — Do. in Head II in statement under para 3 of this note, and entrusted to the carrying contractors to convey to the Bonded Depôts in the Province during 1892-93, the settlement effected is given in the margin. Item (d) was adjusted on bills passed from the outset. But item (e) was sanctioned lately. To show the whole transaction complete for 92-93 the entry is however made here. As the Bonded Depôt officials are nominated by the carrying contractor they are his servants but the cost of the establishment and rent of Depôts and contingencies are met by the Vend-farmers and Separate Shop-keepers. In the Bangalore District the Vend farmers remove their liquor direct from the Distillery, and maintain their own depôts independent of the carrying contractor. The

Place	Rate			Quantity		Amount		
(a) Bangalore City	"	"	10	58,402	4	30,41	12	1
(b) Rest of the Province	"	3	"	2,53,837	41	47,594	9	4
(c) Total due				3,12,239	45	50,636	5	5
(d) Deduct wastage over 2% @ 10½ annas on				56	40	264	6	3
Balance				3,12,183	5	50,371	15	2
(e) Add wastage paid by Government between actual loss in carriage en-route to Bonded Depôts and Still sold at 2% as agreed to vide para 29 of Excise report				2,807	28½	1842	7	10
Total paid to the carrying contractors						52,214	6	6

Sum of Rs 52,214 - 6 - 6 would give on the liquor carried 3,12,183 gallons, Rs 0 - 2 - 8 per gallon and on the whole liquor issued from the Distillery to the Bonded Depôts & Vend Farmers throughout the Province excluding the Station Viz on -
3,72,758 gallons, Rs 0 - 2 - $2\frac{2}{3}$ per Gallon.

D. J. 6

Para 27 of Report- New System

6. The figures given in the table at foot of para 27 of the Excise Report represent liquor purchased from the Distillary & Bonded Depots by the Vend-farmers and Separate Shop-keepers, and does not represent the quantity sold by them at their Retail shops to the Public, which indicates "Consumption" as applied to such a case. A separate table should be given hereafter by the Excise Commissioner of the quantity of liquor actually Con-sumed by the Public, as the Excise Office receives returns therefor.

Para 28 of Report

7. The percentages having been struck on liquor purchased, and not on what was actually consumed by the Public, the rates per-head are therefore not-correct.

Paras 6, 30 & 31 of Report-

8. The grouping in the Excise Report does not follow the lines laid down by Government for the three classes of Farms, nor show the "Rental" affects the farmer, and shops, and the rate per gallon of Rental of liquor purchased. To come to a clear understanding as to how the new system is practically worked, it is necessary to follow the order of Classification of the three systems now adopted for the Retail Vend of the liquor. These are separately grouped, below with principal rights and privileges pertaining to each class, and at foot is given a statistical table exhibiting the practical outcome of the Results

I Separate Shops
Bangalore Kolar
Mysore town
Kolar Gold Field

(1) Each shop is separately sold by auction yearly.
(2) The Rent is recovered monthly

on security given therefor.

(3) Duty and value of liquor are paid into Government Treasury for liquor required, through a Shroff on good security, who is paid by the shop-keepers.

(4) Liquor is obtained from Bonded Depots on presentation of Treasury Receipts and removed by a pass of the Mudaliar & Retail Shops.

(5). Actual wastage en route from Distillery to Depots and till purchased borne by Government in the carrying contract at the 1st placed by the latter up 6 2% after sale by shop keepers except in Bangalore Town for which place none is allowed.

(6) Bonded depots are maintained at the expense of shop-keepers but employees are appointed by & sale the servants of the carrying Contractor.

Rural Farmers in the Province except Bangalore Dt

(1) A group of 2 shops and upwards constitute a Farm. Points 2 & 6 all identical with Separate shops"

Bangalore District

(1) & (2) as for "Rural Farms"

(3) Duty paid at Government Treasury and Receipt produced at Distillery with price of liquor to manufacturer

(4) Liquor removed by farmers to their own Depots covered with the Distillary passes.

(5) Bear their own wastage and

(6) Maintain their own Depots.

The following is the table of Statistics above alluded to.

Class of Farm	No. of Farms	No. of Shops	Quantity purchased in Gallons 2-2-3 Qrs	Amount paid Rs	As	P	Rate per Gallon Rs	As	P	Rate per farm Rs	As	P	Rate per head Rs	As	P
Separate shops	~~62~~	62	118440	38283	12	.	.	5	2	~~617~~	9	.	617	9	.
Bangalore Dist. Rural Farms	32	198	65602	21784	5	7	.	5	3	680	12	2	110	0	4
Rest of the Province Rural Farms	108	590	188716	60295	13	7	.	5	1	558	4	9	102	3	2
Total	140 ~~202~~	850	372758	119363	15	2	.	5	2	~~590~~	14	7	140	6	10

In addition to the rental the separate shops in the City of Bangalore and Mysore Town pay the Registration Fee of Rs 180/- yearly and a Surcharge over 60 gals monthly, by way of License fee to the Municipal Boards, direct, at those two places. The duty & Cess, the price of the liquor and the retail rates at which the liquor is to be sold to the Public being all fixed by Government, the farmers; the retail dealer is thus allowed a nominal sum of Rs 0/10/6 for costs and profits of retail Vend. But from the sum thus given by the arrhard, Government takes away by the other, on average Rs 0-5-2, and leaves him only 0/5/8. In the town of Mysore and City of Bangalore the Municipal levies are, on an average, 0/4/2 per gallon so that the shop-keepers there pay 0/5/2 + 0/4/2 = 0/9/2 and retain only 9 1/4 per gallon, for their own costs and profits or about Rs 14/3/6 monthly. At the Kolar Gold Fields however the shop-keeper gets about 4 1/2 Annas net for his own costs and profits which amount to Rs 53/9/3 monthly, as the shops are less easily accessible.

P 26

Excise Annual Excise Report Para 32 & 33 Arrack — The figures given in the present Excise report for 1891-92 and those exhibited in the previous report also for 1891-92 were taken on 15 months results and struck proportionately in both cases for 12 months to afford the comparison required for the 12 months 1892-93. But the

Heads	Accts 1891-92 as given in the report for 1891-92 para 35. for 15 months	Accts of 1891-92 as given in the report for 1892-93 para 60 for 15 months	Difference
Arrack	19,93,232-9-4	15,73,424-4-5	- 479.808-4-11
Toddy —	2680-3-9	3225-11-9	+ 545-8-0
Foreign & Country Liquors	2507-14-10	626-10-10	- 1881-4-0
Toddy —	13,25,278-8-6	11,45,757-2-3	- 1,79,521-6-3
Ganja & Toddy	10705-12-6	11,083-2-8	+ 377-6-2
	33,34,405-0-11	26,74,116-15-11	

two sets of figures differed considerably as indicated in the margin not only under each item but in the aggregate to the extent of Rs 6,60,288-1-0. The Excise Commissioner explains that in the 1st report under Arrack the figures pertaining to "Demand" were taken and in the 2nd report they were taken as exhibited under "Collection". Taking the difference of Rs 4,79,808-4-11 it is explained that the C & M. station dues for arrack were merged in the provincial dues in the 1st report and eliminated in the 2nd. Between allowing for

these and other deductions and additions the results are neither conclusively clear, correct nor satisfactory. The mode adopted was one of comparing the "Cash" realizations with the "Duty" struck on distillery issues, for 12 months and then deducting the "Duty" and "Cess" for the first three months therefrom and adding three months "Cash" realizations of April May & June 92 to make 12 months data to compare with the "Cash" results of 12 months of 1892-93 was erroneous A little reflection would have shown that the dues of the late Contractor were irrecoverable at fixed rates as per margin, and though there were many outstandings eventually every pie thereof was fully recovered so that for 1891-92 Cash figures were actually available. How ever certain special heads were merged in duty proper and rental respectively in 1892-93, All that was required for a comparison was to show these heads as merged also under those two heads in 1891-92, for

Bangalore city & station and Mysore Town	Rest of the Province
Duty Cess & other heads Rs. Annas & Pie	3-6-0 0-11-2 3-10-2
	3-10-2

for comparison with 1892-93.
A memo: is appended which shows clearly how this could have been readily effected with the result that "Duty and Cess" would aggregate proportionately for 12 months after making the required allowances to Rs 11.18.708-13-0 and for "Rental" and the items absorbed thereby to Rs 69461-7-6.

The following table gives a summary of the required comparison worked out on the foregoing lines excluding arrears for both years (viz Rs 2348/11/1 & Rs 1,55,737-2-3 respectively) for which items under Attack.

Particulars	1891-92 12 months proportional	1892-93 12 months	Remarks
Duty including Local Cess under Sch IV	Rs A.P. 11,18,709-13-0 ~~1,11,125-10-6~~ 11,18,709-13-0	Rs A.P. 14,78,492-6-8	Increase due to enhanced ~~consumption~~ rates and increase of consumption.
Rental months allow-free & Lic-free	69461-7-6	1,18,925-1-8	Increase due to better results at the sales & shops & Godowns.
Proportional ~~of~~ Establishment by Credits Fee	merged in Duty ~~7084-2-6~~	16,824-4-2	Increase nominal owing to arrears being paid up in a lump sum & the dues of one year being paid in the next.
Rent of Distillery Buildings & Water Supply &c.	2250-0-0	3893-11-6	
Net Attack → Increase	11,98,005-7-0 ~~11,27,000-9-9~~	16,17,135-10-0 ~~4,19,333-0-3~~ 4,19,130-3-0	

Accounting Officer's copy to be sent to Dy. C.G.A. (6)

Taking the proportionate amount of duty and cess for 1891-92 at Rs 1,18,709-13-0 and disposing of the same proportionately on the quantity for the whole Province on the District figures given under para 27 for copper under para 32 the following results (in round numbers) have been obtained. The total quantity given in the Receipt Report in para 27, would be 3,31,686-45, and not 329658-45: ——— Plus

	Despatches 1891/92 (12 months) Quantity		Amt	92 93 Qr		Rs	A	P
Bangalore city	5116	24	= 17,2403	58035	0	232140	0	3
Bangalore Distt	64739	10	= 2,18,351	6560	32	262406	8	10
Kolar Gold Fields	24438	0	= 82,425	34905	0			
— Do — Distt	43125	18	= 1,45,453	47496	41	329607	3	6
Tumkur Distt	11378	22	= 38,377	13050	0	52199	4	9
Bangalore Town	21661	12	= 73,059	25500	0	102000	0	0
Do — Distt	15535	50	= 52,401	16219	8	65050	8	9
Kolar Distt	19729	11	= 66,543	22384	27	87136	10	0
Kadur Distt	36750	23	= 1,23,951	45247	18	175333	7	11
Shimoga Distt	33538	11	= 1,13,117	37252	18	144352	13	1
Chickaboog Distt	9674	17	= 32,629	7066	16	28265	13	7
Total	331686	45	= ~~1,18,709~~ 11,18,709 ~~4126~~	372758	7	1478492	6	8

Memo

Demand as struck for 91-92, allowance being made for changes &c, and for proportions struck for 12 months for "Duty & Cess" and for "Rental" respectively.

I Duty & Cess on Arrack

	Quantity — Gr — Dr	Amount Rs — as. P.
Total Demand as per Distillery Stock and Issue Accounts — — —	4,24,511-21,1 —	14,07,594-15-5
Deduct one anna on net excess sales which are as follows: —		
Balance: 1388823-14-11		28,051-7-11
amount guaranteed: 9,40,000-0-0		
Net Excess sales: 4,48,823-11-0		
Amount at 1 anna on above: 28,051-7-11		
Balance —	4,18,846-21-2 —	13,60772-6-1
Deduct dues of Chs Stations as below:		
Duty & Cess: 3,01,850-5-7		
Establishment Cess: 5680-4-2		
3,07,530-9-9	90,844-9 —	3,07,530-9 9.
Net for the Province: 3,27,962-33 —		10,44,516-15-4.
Add items merged in duty in 91/92 for comparison Viz: Provincial Establishment Cess at 1 anna & 3annas for the City of Bangalore & rest of the Province		~~66,182-8-4~~
~~Statistics prepared by the Superintendent and Judgments not by Establishments~~ Net cash for 12 months: 3,27,962-33 —		11,00699-7-8.
Add 3 months' cash on liquor charged with Duty & Cess.		2,97,686-8-7.
Cash for 15 months.		13,98,386-0-3

Carried forward

Brought forward

~~13,98,386 – –~~ 8

Deduct one fifth (1/5th) for 3 months. 2,79,677 – 3 – 8

Net Cash (proportionate for 12 months for the Province) 11,18,708 – 13 – –

II Rentab

Particulars giving items merged in "Rentab" in 91-92 for comparison with "Rentab" in 1892-93:—

Particulars.	91-92 Proportional for 12 months.	92-93.	
(A) Rentab – 28,892-5-–			(A) Demand taken for compari as the Abkari Master enter to 15th July and the whole a has been recovered by th or shortly afterwards. Th Cash realized to the end o June was Rs 19,3100-3 10 per monthly treasury ac accounts which exhibits receipts of only 1½ months instead of 3.
Gallon Fee including licensee Fee 56,182-8-4			
Wholesale licensee Fee 1,752-–-–			
For 15 months 86,826-13-4	69,461-7-6	1,18,925-1-8	
Deducting for 3 months Net (proportional) for 12 months 69,461-7-6			

Beer — 10/- The Excise Commissioner explains that the Paras 35760 } Para 35 of Report for 91-92 — 2680-3-9 } differences
do 60 — do 92-93 — 3225-11-9 } of Rs 545-8-0 as per margin is due to the omission of Rs 445-8 & Rs 100/- in Bangalore and Kolar Districts in 1st report and to the omission being supplied in the Report for 92-93.

Foreign Liquor — — — 1881-4-6 } 18/- The differences as per
Date Toddy — — 179521-6-3 } margin under "Foreign Liquor"
Bagani do — — 377-6-2 } "Toddy" and "Bagani Toddy" is due, the Excise Commr reports, to the "Demand" being taken in the one Report and "Collections" in the other. It is needless to point out that two sets of figures should have been given (1) showing the Revenue expected by Govt viz "Demand" & the other, the "actual collections" pertaining to that year alone as has been done for Bagani Toddy, paras 41, 42 of the Excise Report. The Balance unrealized for the year up to the date of the last entries in sending the Excise Report, should have been also noted with steps taken to clear that off, as well as the outstandings of past years which should have been set forth with a brief review of the causes for delay entailed. In this Connection the Excise Commissioners attention has been specially drawn to these large outstandings which have been accumulating from 1891-92 to June 1895, aggregating to Rs 2,28183-7-9 in this Office Dft dtd 18184 R 2650 dt. 20/4/95. But except a partial reply from Kolar and a reply from Chitaldroog & those as per margin since to hand there have been no reports for the other Districts, though reminders have been sent. The following table gives the "Demand" for the foregoing and other items for the two years so as to give a clear

insight

insight into the matter.

Particulars	Demand 1891-92			Demand 1892-93			Difference — more			Difference — less			Remarks
Beer	2144	3	(A)							2144	3		(A) Vide explanation in para 35 of Excise Report-
Foreign Liquors	2005	5	6	(B) 1191	12					813	9	6	(B). Actual collections taken as Licence fees were collected in advance the year previous
Date Toddy	1060222	13	2	1399988	6	5	339765	9	3				Increase due to abolition of Bulk farms and sales of farms of 2 to 6 shops
Bagani Toddy	8580	10		10818	11	2	2238	1	2				Better sales after auction
Ganja	13148	7	5	14716	5	6	1567	14	1				not explained
Opium	30737	10	10	28790	3	9				1947	7	1	
Miscellaneous	2584		2	20578	1	4							

Date Toddy. 2. The 2nd important item of Excise Revenue from 1st April 92 the large District farms were subdivided into small farms of 6 to 10 shops on an average and disposed of to local men in the outlying Taluks In several cases the local Gaudas came forward for individual shops while in some cases the farms comprised all the shops in a Taluk This was unavoidable at the outset but will be remedied in ensuing years as to enlist those directly working on the spot taking up shops on their own behalf to the exclusion of intermediatories especially so far as "Bund Farms" go. For "Bagadi Farms" the aid of men of means and capital will have to be enlisted. The results of the new settlement which were better than those yielded by Rs 2,82,3-6-3, and when affected by the Special Officers, Contrasted with the results of the three periods given in the margin, through the new Scheme clearly and conclusively illustrate the great pecuniary advantage derived by Government in getting rid of the 3 or 4 intermediatories between the District Contractor who paid the

Periods	Revenue including Cess.
1884-85 to 1886-87	6,53,543-3-12
1887-88 to 1889-90	806,836-6-0
1890-91 to 1891-92	974,063-14-4
1892-93 (8 months)	14,02,887-4-7
1st Nov to 30th June 93	3,19,181-2-8

the Revenue before and the actual producer & Direct contributor, the new system aims at Economy - The net results for the year under Report is an increase of Rs 3,39,765-9-3 under "Demand". The Collections too, as exhibited in para 89 of the Ex: Report are therefore also better by Rs 5,51,481-15-3 in 1892-93 than in the previous 12 months. The above results include the Toddy Revenue of the Civil and Military Stations. The Mysore Durbar had the management of the Toddy Revenue of the Civil & Military Stations; but this point has been omitted in the Ex: Report The proportionate Revenue contributed to the Resident's Treasury for the past 2 years ending 31st March, yearly, is given in the Margin. As the new Scheme entailed the employment of a large executive Staff the proportionate contribution thereto is also indicated as well as the net Revenue realized from this source by the Stations. No deduction is made for Rental of Mysore Govt. Toddy trees, and thus the sums for the two years indicate both "Excise" and "Rent".

1891-92 - - -	20,942
1892-93 - -	27429-5-10
Ex: - -	576-9-3
Net	26912-12-7

Bagni Toddy } 13. The sales of Bagni Toddy Shops even are better in 92-93 by Rs 2238-1-2 while the Collections also show an improvement of Rs 2269-5-7.

Ganja } 14. The demand is better by Rs 1567-4-1 while collections were better by Rs 703-1-1 in the year 92-93.

Opium } 15. There is fall of Rs 1947-7-1 — under "Demand" which needs explanation

though the collections are better by Rs 1780-5-4
the license fees are included under those am
nts:— As regards drugs it may be generally
stated that both Ganja and opium are
ended in one and the same shop and that
the Cirrack Depots are also the repositories
f Ganja while opium is retained in the
overnment Treasury and sold at an
enhanced rate over cost price to the retail shops. The cost
to Government by purchase from Kadava
carriage and drivage being 12,845-11-11 and
the net profits derived 19,784-4-3, this
would give a tax of Rs 4-4-7 per seer of
24 Tolas on sales of 4,612 seers (excluding tracking).
Under both Opium and Ganja the incidence
should have been struck on the drugs sold
to the public at the retail shops, which
indicates the actual consumption, and
not on purchases made by retail dealers
from the Depot & the Treasury as the case may be.—
The Revenue realized under all heads shows
a general rise and the working of the
new scheme for Arrack and Toddy
financially is a success.

Country Beer 18 Nil — Owing to the
closing of the Brewer the Shops were closed during the
Foreign Liquor Licence 17 The fall of Rs 813-9-6
is stated to be due to Actual Collections being entered
as demand as the fees were collected in advance
the year previous.

~~Para 63~~ ~~Inspection~~ ~~An analysis of the Inspection work~~
~~of inspection should be furnished~~
~~in the Report showing the numbers~~

Receipts ¶ 18. To sum up; the following table gives the Excise Revenue under all heads, excluding Sayer for 1892-93 compared with the Cash results pertaining to the year 1891-92 as far as they could be proportioned in the Divisional Office just as well as in that of the Excise Commissioner struck for 12 months and the two results compared with the average results of the preceding 5 years (ending 31st March 92). The arrears of the late Arrack Contractor having been all realized, have been taken into account in the comparison in the years to which they actually related not in the years when realized for the purposes of this note.—

Particulars	1887-88 to 91-92 5 years' average			91-92 proportionate for 12 months exclusive of arrears in the Divisional Office			1891-92 proportion for 12 months by including arrears as shown in the Cash Returns		
Duty, Local cess and Road cess	966569	4	5	1118709	13	0	1214070	0	10
(1) Gallon fee & Rent	29666	0	0	69461	7	6	[illegible]		8
(1) Distty Rent	3000	.	.	2250	.	.	2250	.	
(1) Proportionate cost of Establishment paid by Residents Treasury	6103	12	1	[illegible]			7584	2	6
				1197802	9	9			
(1) Total Arrack	1005339	0	6	[illegible]			[illegible]		
Dabe Toddy	873727	6	1	838687	9	2	838687	9	2
Bagni Toddy	8968	9	9	9750	14	4	9750	14	4
Ganja	10016	2	6	13705	2	4	13705	2	4
Opium	23749	11	.	30841	10	10	30841	10	10
Miscellaneous	-	-	-	2584	0	2	2584	0	2
Total	1921802	13	10	[illegible]	11	6	2138813	12	0

Statement ¶ 19. In the Statement of Expenditure given in the Ex. Report, the Arrack Contractor is debited with cost of carriage at Rs 57,252-12-3 but this differs from that actually debited to the year 92-93 as given in para ¶ of this

this Office note Vz Rs 52214-6-6. The difference is evidently due to the dues of the 3 months ending 30th June 92 being paid in 92-93 as nothing is shown therefor in 91-92. There is also an omission of Rs 20,942 in 91-92, the net sum after deducting proportionate cost of Establt paid in to the Residents Treasury as an advance during 93 which is the amt due Rs 26912-12-7 for 92-93. This would raise the total expenditure for Abkari to Rs 23,693-6-9 and reduce the results given in para 62 of the Rs 30,23,327-7-9 by Rs 26912-12-7 or to Rs 29,96414-12 but first the latter sum was paid in the following year in 1893 in arrears. The percentage of expenditure bears to results would be 7.7. but owing to this is only 6.3

20. — Under the head of "Sayer", the items of cocoanut and Betel leaves being made over to Municipalities and Supari being noticed under "Land Revenue" calls for no remark in this Report.

21. To avoid repetition the other points touched on in the body of the Ex Report will be noticed in the draft review on that report.

Para 63 of Excise Report Inspection } 1st. the analysis of the out-door work of inspection should be furnished by Dr. Summers showing the number

of shops and depots both for spirits & drugs and the number of visits paid during the year and with what results as to (1) the test of the liquor (2) the test of the measures (3) the examination of the accounts and so on, taking in all the important points of the inspection; as well as the number of days occupied on outdoor work and the number of miles travelled daily and the number of days at Head Quarters. The Excise Asst. Commissioner of the District should closely scrutinize the diaries and reports and a brief review by that Officer with his remarks should be furnished to the Exc: Comm^rs Office for general summary of the result being appended to the Ex: Report yearly.

Paras 64 & 65 Shops on Coffee Estates & illicit Distillation

23. Considering the fact that illicit distillation is so rife in the (Mysore) Estates & in Lambany Tandas, it is of primary importance that additional shops should be opened and maintained, if not on the Estate itself, to which the prosecutor may object, within easy access of the Estate or group of estates, so that Govt Excised liquor may take the place of the illicit article made on the spot or the contraband item imported across the frontiers. The Head or Estate &c as it runs the case. The Detective staff requires to be actively and intelligently supervised by a special officer with detective ability. The grant for "Secret-service," especially where reliable information has been furnished to secure successful

conviction

connection of offenders should be fully utilized
and widely advertized in every village in the
Province - A recent Case at the Kolar Gold
Fields conclusively shows that it is not
confined to the Madras Talooks alone - The
~~District~~ Detective Staff should therefore be moved
about so as to taken in the whole Province
and also give a watchful eye across the frontiers.
The idle men without detective ability
should be relegated to their permanent posts,
or removed from the
~~Department~~ Detective line, where none but
those with real detective ability and very
active habits should be retained. Promotion
should go by results & skill in detection and
not as the seniority in the Roster

~~D. G. P. Madras~~
Chief Asst Commr

1

Read:-

Excise Administration Report of the Mysore State for 1892-93.

Read:-

Also the following Correspondence relative to the striking disparities apparent between figures given under all Excise heads in the Reports for 1891-92, and those entered for the same year, in the Report for 92-93 & the explanation therefor

No. 1022/100 dy. 28/8/94 from the Excise Commissioner

" 14824/2139 dy. 13/3/95 to the Excise Commissioner

4043/380 dy. 26/3/95 from the Excise Commissioner

20436 dy. 11/5/95 to the Excise Commissioner

5272/477 dy. 7/6/95 from the Excise Commissioner

Order thereon

No. dy. 1895

The full financial effects of the changes introduced from 1st April 1892 could not be noticed in the last review as they pertained to only the 3 months ending 30th June 92, and this were therefore deferred to the Report for 92-93

Centralized system } 1. The outlying Distilleries and the separate arrangements in connection thereof being abolished, the whole work was concentrated at Bangalore under one Manufacturer Contractor who was also entrusted with the carriage of liquor to the wholesale depots and for sale thereof Retail

Retail Vendors. The Cask firm entrusted with this work guaranteed a yearly progressive minimum sum for 5 years. The duty and cess were due on the quantity of liquor issued from the Distillary from which a deduction of 2% was granted for "wastage". On the "excess sales" which resulted between the minimum amount guaranteed and the net quantity on which duty was levied, one anna was granted in addition to the contractor. The Contractor was also entrusted with the recovery of certain separate levies from the Retail Vendors. The average practical result for 5 years of the foregoing arrangement is given in the margin

	Quantity		Amount		
	Gls	Drs	Rs	As	Ps
Average quantity issued for 5 years ending 31st March 1892 @ Rs 3/5/- per Gallon 1-20 = 26 P.	390435	19	1294904	9	5
Deduct Average Wastage 2% = 4977-14 = 16500-10-2					
Add one anna on average net excess sales of 404403-15-3	25275-3-11	4977	14	41775	14 1
Net average yearly duty and other levies for 5 years	385459	5	1253128	11	4
Add average yearly ---- Rs 3000-0-0					
Add Rs 29660- in lieu of License fee @ 2 annas per gallon on B3 sales	29660-0-0	---	---	71056	10 0
Establishment-less 38390-10-0					
Average Total Revenue per annum for 5 years	385459	5	1324185	5	4
Deduct from above the average revenue pertaining to Civil & Military Stations including Establishment yearly.	93499	40	325950	0	11
	291959	16	998235	4	5
Add average cost of Salt paid by the Resident's Treasury in 5 years.	---	---	6103	12	1
Total for the Province	291959	16	1004339	0	6

contributed per annum to the sale of 385459 Gls and 5 drams of liquor, which secured, on an average, Rs 1324185-5-4, yearly during 5 years, which would give a net duty and cess including other levies of Rs 3-7-3 per gallon for the whole Province including the Station or 3 ℔ 4 excluding the Station for the rest of the Province. The following table affords a comparison between the above average results of 5 years under the previous contract

Cost of Salt.

with new system for 92-93.

Particulars	5 years average			Excise Report 92-93		
	Quantity	Amount		Quantity	Amount	
Duty & Cess as well as other Levies but excluding arrears	29,195	16 1,00,433	9 0 6	3,72,758	7 16,17,135	8 0

New Charges Effected — 2. From 1st April 1892, while continuing the decided advantages of the "Controlized System" the interests of the Manufacturer were separated from the Carrier and Wholesale Vendor; while the rights of Retail Vend were thrown open to public competition. The different levies were merged in "duty" and the latter was raised to Rs 4/- for the Maidan Taluks and Rs 3-14-0 for the Malnad tracts, of the Proof at 20° U.P. per gallon, and proportionately for higher and lower strengths.

The practical financial outcome of these changes is briefly noticed below, against each of the four heads, (a), (b), (c) and (d).

Cost of manufacture — (a) The right of manufacture was entrusted to Messrs Parry and Co. who agreed to supply the liquor required for public consumption at Annas 10½ per Imperial Gallon of 20° U.P. and proportionately for higher

and lower strengths. This form realized

Particulars	Quantity Gs	Qrs	Amount Rs	As	P	
I) On "duty paid liquor" purchased direct from the Distillery by Vend Farmers of the Bangalore Dt. and Pond Outstills, of all strengths.	65,187	26	4,30,63	15	1	
II) On liquor transported to Bonded depôts of all strengths, by payment, on cheques, issued by the Distillery officials and advanced from the Govt Treasury on presentation thereof	3,12,239	46	20,6,927	6	9	
Total —	377429	20	2,47,091	4	10	
III) Add differences between annas 10½ & annas 12½; and on 12 annas; on imported liquor, from 1st April/92 to 30th September/92, owing to failure of water supply and improvements of the Govt Distillery &c.	→		23,704	2	6	
Total realized by Messrs Parry & Co in 1892-93 on —	377429	20	2,70,795	7	4	

in 1892-93 Rs 2,7,795-7-4 as particularized in the margin This would be equivalent to Rs 0-11-6 per Gallon or Rs 0-1-0 over the authorized scale of Rs 0-10-6, and was owing to higher ratio being paid on Pond O.P., as well as the exceptional item under head III. The Excise Commissioner should report what steps were taken to effect an adjustment of the advances made under the 2nd head as it is decidedly objectionable to defer this matter till the close of the Contract on 30th June 1897 and in fact report results on this head.

2) Cost of Carriage & wastage } (b) A carrying ~~Contractor~~ was engaged, by Messrs Pappamah and Co, to convey the liquor from the Government Cantab Distillery at Bangalore to the Bonded depôts in the Bangalore city and the other districts of the Province. The rates & Settlements pertaining to the year 1892-93 though finally settled later on, are given for reference in the margin. The net cost to Government was Rs. 52246-6-6 or Rs-2-2¼ (Say 0-2-3) per gallon on the average struck for the whole of the liquor issued from the Distillery, whether conveyed by the Contractor or otherwise viz. on 3,77,429 gallons and 20 drams (Vide Paragraph of the Excise ~~Commissioner~~ report)

	Rate per Gallon			Quantity		amount		
I To the city of Bangalore		-	10	58402	4	3041	12	1
II Rest of the Province	-	3	-	2,63887	41	47594	9	4
Total			-	3,12183	5	50636	5	5
Deduct wastage one 2%			-	5640		2794	6	3
Add wastage less than 2% —				3,12183	16	50871	15	2
Net Settlement pertaining to 1892/93				2087	20½	1842	7	4
						52246	6	6

Retail Vend } (c) The right of Retail Vend was put up to public competition, per shop, for the 62 Separate shops at the Bangalore

City. Mysore Towns and Kolar Gold Fields and in large or small group of shops which constituted a "Vend Farm," to the No of 140 Farms for the rest of the Province. The amount realized was Rs 120,040-13-7 and on the quantity involved in 1892-93 viz 3,72,758 gallons would be equivalent to an average to Rs 0-5-2 per gallon. Before proceeding to the next head (d) the following points in the connection with this head will be disposed of here to avoid repetition hereafter

Para 27 of the Excise Report } "New System". } 3. The figures given in the table at foot of para 27 of the Excise Report represent liquor purchased from the Distillery and Bonded Depôts by the Vend farmers and Separate Shop Keepers and does not represent the quantity sold by them at their retail shops to the Public which indicates "Consumption" as applied to such cases. A separate table should be given hereafter in the Excise Report of the quantity of liquor actually consumed by

by the Public, as the Excise officials receive returns thereof.

Para 28 of Report } The percentages have been struck on liquors purchased, and not on what was actually consumed by the Public. The ratio per head are therefore not correct.

Paras 6, 30, & 31 of Report } The grouping of the Excise report does not follow the lines laid down by Government for the three classes of Farms, nor how the "Rental" affects the farmer, and Shops, and the rate of "Rental" per gallon of liquor purchased. To come to a clear understanding as to how the new System is practically worked it is necessary to follow the order of classification of the three System now adopted for the retail Vend of the liquor. We are separately grouped below with principal rights & privileges pertaining to each class, and at foot is given a statistical table exhibiting the practical outcome of the results attained in 1892-93.

Separate Shops (1) Barberton & (2) Nigrave Towns (3) Kolar Gold Fields } (1) Each Shop is separately sold by auction for a

(2) ~~Interest~~ to be secured monthly on Security given therefor

(3) Duty and value of liquor are paid into the Govt Treasury for liquor required, through a Shroff or Sood Security who is paid by the Shopkeepers & located at the Bonded Depot

(4) Liquor is obtained from the Bonded depots on presentation of Treasury receipts (Shroffs) and removed in a pass of the Incharge to retail Shops.

(5) Actual wastage in portation from the Distillery to depot and till purchased is borne by the Carrying Contractor at the 1st place, and by Govt in the two latter places upto 2% after Sale by Shopkeepers - except in Bangalore Town (the 1st place) for which ~~there~~ no "wastage" is allowed by Govt.

(6) Bonded depots are maintained at the expense of Shopkeepers but the employés are appointed by, and are the Servants of the Carrying Contractor.

Rural Farmers in the Provinces except Bangalore District } (A) A group of 2 Shops and upwards constitute a Farm - Points 2 and 6 are ~~not~~ identical with Separate Shops but without the aid of a peon and Shroff at the Depot (except the Ly. Chief)

Bangalore District } (3) (Points (1) and (2)) as for Rural Farms.

Payments are made per duty & price of liquor

(3 duty of 6)

Particulars	No of Farms	Quantity 1892-93	Amount each year	Arrack per gallon	Amount per Farm	Shops average
Separate Shops	-	62 18440	38283	- - 5 2	- - 67 9 - 4	
Bangalore District	32	198 65682	21461	- - 5 3	630 12 2	113 - 4 102 3 2
Rest of the Province	108	590 188716	60295	- - 5 1	1530 4 4	102 3 2
Total	140	850 372758	120040	13 7	2436 6 10	140 6 10

3

(3) Data paid at the Government ... and receipts produced at Head ... with price of liquor to manufa...

(4) Liquor removed by farmers ... own depots covered with the D... Passes.

(5) Farmers Bear their own wastage an...

(6) maintain their own Depôts

The following table ~~with the~~ gives the Statistics of retail shops above referred to

Duty & Cess } (d) The combined rate of duty was raised on an average from Rs 3-10-2 to Rs 4-2-4. The rates on the results pertaining 1892-93 are with those in force prior to that date are given below.

	Maidan			Madras			average Rates on Results 1892-93			Rate prior to 31-3-92	Bangalore City and Taluq		
Duty & cess —	4	-	-	3	14	-	3	15	5	Duty & Cess —	3	5	
Deduct average cost of carriage & wastage 0-2-2 2/3 (Say -0-2-3).	0	2	3	-	2	3	0	2	3	Establishment Cess	0		0
										Gallon Fee —	0	0	0
										Licence fee & Surcharge payable to the Municipal Board —	0	4	2
Net —	3	13	9	3	11	9	3	13	2				
Add average Rental	0	5	1	0	6	6	0	5	2				
Total Result 1892/3	4	2	10	4	2	3	4	2	4	Total —	3	10	2

The foregoing results for 1892-93 are ... favorable when contrasted with ... average results of the Madras Presidency

-ch with 6 other places are compared
the average results attained in the
-ore State. From the figures therein given
-ill be seen that if the Mysore Government
-oses the restriction to the selling price
-quor being fixed at Rs 5-6-0 per gallon
-s fixed at as a minimum rate) and
-es the maximum to be settled by the
-ic demand, the Mysore State will
-nually gain over 7,00,000 from Rental alone.
competition is hampered by confining the
-ic trade to offer within the margin of
-10-6 the scale fixed for his cash profits,
Rental. On this point the Excise
-missioner is requested in consultation with the Deputy
-missioners, to submit the matter for
-al orders when the farms are sold for the
1896-97. The Notices are sent up for
-ers.

Places —	Duty at Proof			Rental at Proof			Total Govt dues at Proof			Retail price per G. of Proof			cost & profit price of liquor			Remarks —
-rage for Mysore State	4	12	5½	1	6	5½	5	3	11	6	10	3	1	6	4	x evidently understated.
-dras Town	4	11	-	1	14	8	6	9	8	x 6	11	10	-	2	2	
-giri	5	-	-	2	2	1	7	2	1	9	4	3	2	2	2	
-nnevelly	3	12	-	3	14	4	7	10	4	x 7	12	8	-	2	4	
-rimalore	3	12	-	2	7	1	6	3	1	7	9	7	1	6	6	
-llary	4	6	-	1	14	11	6	4	11	7	2	3	-	13	11	
-dura	3	12	-	2	11	-	6	7	-	7	15	3	1	8	3	
-rage of 6 places above given	4	3	6	2	8	-	6	-	6							
do - for the presidency	3	12	1	1	10	7	3	6	8							

Account of Stock of liquor at the Distillery

5. The Excise Report does not contain the results of the work performed at the Distillery though it forms the basis of the whole System. An abstract of the Stock account has been obtained from the Excise office and is appended of which the table in the margin is a summary. The Distillery officials are not able to give the results in terms of 20° U.P or Proof, except that the whole liquor shown in III, would be approximately equivalent to 2,81,768·8 gallons and the closing Balance shown in X to 19,507-41 drs. This return should be appended to all future reports and equivalent values of the different classes of liquors given in terms of 20° U.P. or Proof

Receipts		
I Opening Balance on 1st July 1892 of over proof, proof and Under proof	9/3 — drs. 8291 — 40	
II Made during the year — do —	4,15,850-36	
III Imported from H. M.'s Territory	2,45,544-46	
IV Total to be accounted for	6,69,687-20	
Disbursements		
V Issued 65352-9	4,66,396-46	
VI Transported 40104-40		
VII Wastage 6914-10		
VIII Returned to Still 17923-43	1,83,840-2	
IX Total Expenditure	6,60,236-48	
X Closing Balance	19,450-23	

Date Toddy ℔. The second important item of Excise Revenue is Toddy. From 1st April 1892, the large District farms were sub-divided into small farms (containing groups) of 6 to 10 Shops on an average and disposed of to local men in the adjoining villages or talukas. In several cases the local Edigars came forward for individual shops, while in some cases the farms comprised all the shops in a Taluk. This was unavoidable at the outset but will be remedied in ensuing years so as to enlist those directly working on the spot, taking up shops on their own behalf, to the exclusion of intermediators, especially so far as Arrack farms go. For Toddy farms the aid of men of means and capital will have to be enlisted. The results of the new settlement were better than those obtained before by Rs 428823-6-3 and was effected by the Special officers. When contrasted ... the results of the

Periods	Revenue realised per annum	
1884-85 to 1886-87	6,63,543-3-12	
1887-88 to 1889-90	8,06,836-6-0	
1890-91 to 1891-92	9,74,063-14-4	
1892-1893 31st March	14,02,887-4-7	
3 months 1st April to 30th June 1893	3,19,086-13-8	

These periods given in the margin the new scheme clearly and conclusively illustrates the great pecuniary advantage

Advantage derived by Government in getting rid of 3 or 4 intermediaries between the District Contractor, who paid the Revenue before, and the actual producer and peal contributor the new system aims at securing. The net result for the year under report is an increase of Rs 3,39,765-9-3 under "Demand" the "collections" too as exhibited in para 39 of the Excise Report are therefore also better by Rs 5,51,481-15-4 in 1892-93, than in the previous 12 months. The above results include the Toddy Revenue of the Civil and Military Station. But this point has been omitted in the Excise report. The proportionate Revenue contributed to the Resident's Treasury for the past 3 years ending 31st March,

1889-90 / 1891-92	Rs 20942-0-0	yearly, is given in the margin. As the new System entailed
1892-93 i.e. 9 3/4 →	27,429-5-10	
Amount for proportionate cess of Est	516-9-3	
Net Rs	26,912-12-7	

the employment of a larger executive staff the proportionate contribution thereto is also indicated as well as the net revenue realized from this source by the Station. No deduction is made for Rental of Bungalow Government Toddy Shop, and,

thus the Lines for the two years indicate both Excise and Rev

In the correspondence which heads this Proceedings the Excise Comrs explains the great differences apparent between the figures for 1891-92 (15 months) in the report for that year, and as exhibited for the same period in 92/93, to be due to the "demand" being entered in the one & the "collection" in the other and certain omissions in the District reports being now supplied. For "arrack" the Civil & Mily. stations figures were included in the 1st return and the duty was struck on issues in part, and cash taken taken in part. As duty on issues neither represents the quantity sold nor the amount realized for the particulars months to which each refer this date would be misleading. As every bill of the demand against the late Contractors was eventually fully recovered for the purpose of comparison "Cash" so realized could have been taken for 9 months of 91/92 and the "cash" receipts from the farmers pertaining to the 3 months ending 30th June 1892 and added thereto on arriving at 12 months figures for comparison with the results of 1892-93. The report moreover should contain a review of the D C B account for the year under report with a brief report of the steps taken to clear

off outstandings of the year, up to last return receipt, ere the Excise Report is submitted to Govt, as well as, in the State of the outstandings of previous years. As a comparison for 1892-93, on the two principal items of "arrack" and "Toddy" had been made with results under the "old system," the results for 1892-93 will, in proper form, briefly be briefly summarized.

Revenue Results - The revenue derived under all heads of Excise, in 92/93 taken in the order of their financial importance is given below - explanatory sayes for reasons given in para 10 of the Review on the Excise Report for 1891-92

	1892-93			Remarks
1. Arrack	17,72,872	10	3	✓
2. Dali Toddy	13,90,169	8	6	✓
3. Bagni-da-	12,020	3	11	✓
4. Opium.	32,630	0	2	✓
5. Ganja	14,408	4	3	✓
6. Foreign liquors	1179	4	"	✓
7. Country Beer	" "	"	"	
8. Miscellaneous.	4822	"	"	✓
Total	32,28,101	5	11	✓

Arrack - The rise under this head is due :-

(1) The enhancement of the duty

(2) The sale of the shops realizing a considerable sum more than the

Pattas

fallow fee" &c. under the old system and
(3) ~~and~~ to increase of consumption

8. The following table gives the consumption (as represented by the Sale of Licences of Spirit) and Revenue (derived from such sales) for each District, which for the foregoing reasons exhibit a general rise in each District

No.	Districts	Population	No. of Shops	Quantity Consumed Gs	Revenue R.	A.	P.	Consumption for 100 of Population	No. of Shops for 10,000 of Population
1.	Bangalore	7,02,913	224	1,23,636	32	5,31,004	7	10	17·6	1·76
2.	Kolar	5,91,030	176	82401	41	356711	15	7	13·9	1·39
3	Tumkur	5,80,786	38	13050	-	55689	3	11	2·2	0·22
4.	Mysore	11,82,814	68	41719	8	178524	2	1	3·5	0·35
5.	Hassan	5,14,952	36	22384	27	95063	3	2	4·3	0·43
6.	Kadur	3,30,063	101	45247	18	188397	5	4	18·7	1·37
7	Shimoga	5,27,981	168	37252	18	160696	4	2	7·1	0·71
8.	Chitaldroog	4,13,984	39	7066	16	31330	14	3	1·7	0·17
	Total.	48,43,523	850	372758	7	1597417	8	4		

9 The report is silent as to the special causes which resulted in bringing home increased consumption to certain specific conditions, in the places to which increase related; and to the amenity of consumption of Spirits

5) in others, or to the place may be taken up by Today. These are a points which should receive close attention and investigation and the results records in future reports

10- The following table gives the Today Revenue for each District. It is of primary importance that steps should be taken to collect statistics of consumption and the matter should receive immediate attention as pointed out in the Resolution for on the latest Report as the measure of attracting this and has been applied by the new Staff entertained under the Excise

Districts	Population	No of Shops	Consumption	Revenue			Per Head	Remark
Bangalore	702913	335		206129	9	·	29·3	
Kolar	591030	336		130357	7	1	22·1	
Tumkur	580786	590		232624	12	10	40·5	
Mysore	1181814	920		436912	15		36·9	
Hassan	514952	218		112629	9	4	21·9	
Kadur	330063	110		50238	5	1	15·2	
Shimoga	527981	115		39529	4	8	7·5	
Chitaldroog	413984	372		181746	15	6	43·9	
Total	4843523	2996		1390169	8	6	28·7	

Expenditure } The following table gives the expenditure under all heads aggregating Rs 204780/14/2 while Receipts as given in para 7 amounts to Rs. 32,28,108-2-11. The difference Rs 30,23,327-7-9 would thus represent the net excise Revenue for 1892-93 or 6·3 per cent on the total realizations for the year under report.

Particulars of Expenditure	Amount			Remarks.
1 Pay of Excise Commissions	10200	"	"	
2 " Excise Asst - do -	6000	"	"	
3 Office Establishment of — do -	15953	5	10	
4 do - of Comptroller's Office — & for auditing Excise accounts -	1200	"	"	
5 Executive Establishment arrack Shops	27228	9	9	
6 Toddy Establishments -	33441	0	10	
8 Special Charges in connection with Toddy Statistics	4289	15	8	
8 Travelling allowances	4171	3	5	
9 Cost of Opium	12845	11	11	
10 Carriage of liquor to Bonded Warehouses	5725	12	3	
11 Difference price paid to Farmers on imported liquor	23704	2	6	
12 Contingencies, instruments, furniture	2380	10	10	
13 Payments to the Civil & military Stores (a) Establishment Charges	5680	4	2	
(b) Net Toddy Revenue (Nil) Paid in arrears in 1893/4 Rs 26,9 11	Nil	"	"	
14 Sea Customs & Pilotage	433	1	"	
Total	204780	14	2	

12 The increased Expenditure under heads 3, 4 ~~6~~, 7, 10, 11 was necessitated by the Changes effected under both Arrack and Toddy whereby exceptionally large accessions to the Revenue have resulted which fully justify the same. Item 13 is only ~~in~~ arrears for 1891-92, and will disappear hereafter as the Cess is merged in duly proper. The items call for no remark.

13. Adverting to para 63 Govt would impress on Deputy Comrs through exercising over the out-door work of the Executive Staff and for this purpose the Excise Asst Comrs in each District should carefully analyze and place the same before the Deputy Commissioner for notice of short comings or otherwise. The instructions received ~~should~~ M. testing logs should be sent to Talugs, without delay so that the Toddy Staff may be fully instructed in this

case

use and other duties at Depôts and retail shops, pending the amalgamation of both the Attack and Lodge Staff eventually.

14- As regards para 64 Govt would point out that it is of imperative necessity to open shops where illicit distillation prevails so that local liquor may take the place of the contraband articles. Planters object to the location of shops on coffee estates, suitable sites in the intermediate vicinity should be selected, so as to take in a ring, the coffee estates where the coolies have been convicted of importing contraband liquor. of this offence. The detection and conviction of so many cases of illicit distillation is satisfying but it is of primary importance that the force should be vigorously and intelligently handled as already pointed out.

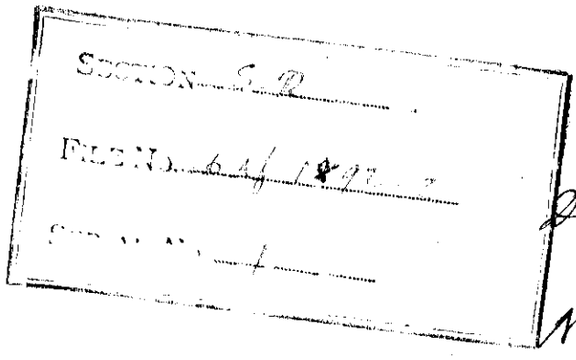
Revenue Secy

1892-93

To

The Superintendent

Mysore Govt. Press



Dated 15/17 April 1893

No. 19153 Sn 2

R.J. 236-92

Requests that the accompanying Excise Administration Report for the official year 1891-92 ending on 30th June 1892 and its two enclosures may be printed and three interleaved copies sent to this office at an early date.

By order

15/5

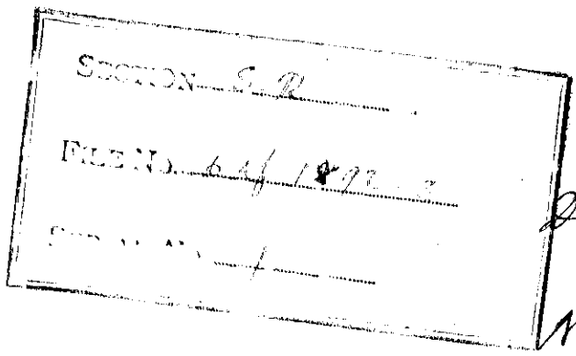
Chief Secretary

18/4

1892-93

To

The Superintendent,
Mysore Govt. Press



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By order

15/5

Chief Secretary
18/4

No. 5367/326 (Encls: 2.)

Excise Commissioner's Office
Bangalore dated 3rd April 1893.

From

The Excise Commissioner
in Mysore

To

The Chief Secretary to the
Dewan of Mysore

Sir,

I have the honor to forward herewith the Excise Administration Report of the Mysore State for the Official year 1891-92, which ended on 30th June 1892.

2. Upon the information available in this Office, a brief report was submitted with this Office No. 1483/80, dated 12/13th September 1892. The formal Report now sent, was unavoidably delayed in consequence of correct statistics and reports not having been received in time from the Deputy Commissioners.

I have the honor to be,
Sir,
Your most obedient servant
S Mukerji
Excise Commissioner
W. in Mysore

to Congeners, and preparations thereof in the

for 1891-92

403

Duty on other preparations	Rate of duty on Ganja	Rate of duty on Charas	Rate of duty on Bhang	Rate of duty on other preparations	Quantity sold to Indian Mants Ganja	Quantity sold to Indian Mants Charas	Quantity sold to Indian Mants Bhang	Quantity sold to Indian Mants other preparations	Total Revenue from Ganja	Total Revenue from Charas	Total Revenue from Bhang	Total Revenue from other preparations	Total	Incidence per head	Population for retail license	Remarks
Total				Total				Total				Total				
Nil	at 6 annas a seer	"	"	at 2 annas a seer	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3688-6-6	0-0-8	33,458	
													2070-10-6	0-0-6	32,835	
													1299-5-0	0-0-4	72,598	
													5155-8-0	0-0-8	59,090	
													682-12-0	0-0-1	102,990	
													1444-7-3	0-0-8	36,674	
													3030-12-0	0-0-1	23,999	
													63-12-0	0-0-02	137994	
				1645-9-3				44412-11				1645-9-3		0-0-3	45,354	

Excise Commissioner

in Empire

Revenue derived from Hemp (Ganja) etc

(66)

Province of Mysore

Serial	Name of Districts	Population				No of Shops Licensed	No of Licenses for retail of					Licenses on		
		Mohamedans	Hindus and others	Total	No of persons to the Square mile		Ganja	Charas	Bhang	other preparations	Total	Ganja	Charas	Bhang
1	Bangalore	69,227	7,33,767	8,02,994	319·7	14	24	"	"	"	24			
2	Kolar	32,405	5,58,625	5,91,030	192·2	9	18	"	"	"	18			
3	Tumkur	25,241	5,55,545	5,80,786	144·9	5	8	"	"	"	8			
4	Mysore	48,501	11,33,313	11,81,814	236·0	9	20	"	"	"	20			
5	Hassan	13,655	5,01,297	5,14,952	197·8	5	5	"	"	"	5	Nil	Nil	Nil
6	Kadur	15,565	3,14,498	3,30,063	125·2	5	9	"	"	"	9			
7	Shemoga	30,197	4,97,784	5,27,981	132·4	7	22	"	"	"	22			
8	Chitaldrug	18,182	3,95,802	4,13,984	103·6	5	3	"	"	"	3			
	Total	2,52,973	46,90,681	49,43,604	177·0	57	109				109			

Excise Commissioner's office

Bangalore, 30th March 1893

opinion, such as Madak and Chandu in the
for 1891-92

39

	Fixed duty thereon	Total Revenue	Incidence per head	Population for census
		1	5	5
	"	14204-6-8	0-0-3	72,999
	"	4,200-0-0	0-0-1	98,505
	"	1,471-14-0	0-0-5	1,45,197
	"	10,522-8-11	0-0-2	69,518
	"	1,837-8-0	0-0-½	1,71,651
	"	3879-11-0	0-0-2	82,516
	"	2034-2-11	0-0-½	1,31,995
	"	271-14-a	0-0-1	1,03,496
		38422-1-6	0-0-1	95069

Remarks

No 7. Revenue derived from opium and preparations of Opium

Serial No.	Names of Districts	Population				No of licenses	Rate of license duty	Quantity of Opium retailed
		Mahomedans	Hindus & others	Total	No of persons to the Square mile			
		6	6	6	4	4	6	Seers
1	Bangalore	69,227	7,33,767	8,02,994	313·7	11		2652
2	Kolar	32,405	5,58,625	5,91,030	192·2	6		448
3	Tumkur	25,241	5,55,545	5,80,786	141·9	4		157
4	Mysore	48,501	11,33,313	11,81,814	236·0	17		1122
5	Hassan	13,655	5,01,297	5,14,952	197·8	3		196
6	Kadur	15,565	3,14,498	3,30,063	125·2	4		413
7	Shemoga	30,197	4,97,784	5,27,981	132·4	4		216
8	Chitaldrug	18,182	3,95,802	4,13,984	103·6	3		29
	Total	252,973	4,690,631	49,43,604	177·0	52		5526

Rupees 3 in the city of Bangalore & 1 in Mysore Town and annas 8 rest of the Province where sales exceed more than 6 lbs south of Shimoga

Fermented Liquors in the Province of Mysore
for 1891-92

Other kinds of fermented liquors (to be specified in a note)	Revenue derived from Wine	Beer	Toddy or Date Toddy (fermented)	Sackwai or kanada (raw sugar)	other kinds of fermented liquors (viz Bagni Toddy)	Total Revenue	Incidence for each	Population for which Revenue	Remarks
"	"	"	15-85	194,076-8-0	"	"	195661-8-0	0-3-10	2275	
"	"	"	1095-3-9	110062-11-7½	"	"	111157-15-4½	0-2-0	1759	
"	"	"	"	199999-6-9	"	"	199999-6-9	0-5-6	984	
"	"	"	"	384,643-9-0	"	"	384,643-9-0	0-5-2	1285	
"	"	"	"	97936-12-0	"	2201-9-3	100138-5-3	0-3-1	2362	
"	"	"	"	45231-15-0	"	476-3-0	46708-2-0	0-2-3	3001	
"	"	"	"	30340-8-0	"	7048-0-3	37388-8-3	0-1-1	4591	
"	"	"	"	184,603-8-0	"		184,603-8-0	0-7-1	1119	
	Local use			78383-10-1½	"		78383-10-1½			
		2680-2-9		13,25,278-8-6	"	10,725-12-6	13,38,684-8-9	0-4-4	1641	

No 6 Revenue derived from Wine Beer &c

Serial No	Name of Districts	Population				No of intoxicating Liquor shops	Retail Li		
		Brahmans	Lingayats & others	Total	No of persons to the Square mile		Wine	Beer	Various Toddy (Summa)
1	Bangalore	69,227	7,33,763	8,02,994	313·7			5	353
2	Kolar	32,405	5,58,625	5,91,030	192·2			1	436
3	Tumkur	25,241	5,55,545	5,80,786	141·9			"	592
4	Mysore	48,501	11,33,313	11,81,814	236·0			"	920
5	Hassan	13,655	5,01,297	5,14,952	197·8	Nil	Nil	"	218
6	Kadur	15565	3,14,498	3,30,063	125·2			"	110
7	Shemoga	30197	4,97,784	5,27,991	132·4			"	115
8	Chitaldrug	18182	3,95,802	4,13,984	103·6				37
	Total	252973	46,96631	49,63,604	177·0			6	3012

6

distilled in the Province of Mysore for 1891-92

37

Revenue from Licenses	Toddy from Mohua (Brassica Latifolia)			Tari					Kallumu Bank or Bark of Bili Jali (Acacia Concinna) Jaggery & Molasses					
	Revenue from Excise duty	Total	Population supplied	No of licenses	Revenue from Licenses	Revenue from Excise duty	Total	Population supplied	No of licenses	Revenue from Licenses	Revenue from Excise duty	Total	Population supplied	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	282	"	10,17,207-15-9	10,17,207-15-9		
									182	"	3,03,297-2-9	3,03,297-2-9		
									36	"	51,149-7-2	51,149-7-2		
									85	"	1,69,320-15-9	1,69,320-15-9		
									37	"	90,319-10-6	90,319-10-6		
									82	"	1,66,916-14-6	1,66,916-14-6		
									142	"	1,55,882-15-2	1,55,882-15-2		
									48	"	35,438-8-3	35,438-8-3		
									894		19,94,482-9-4	19,94,482-9-4		

Information not available

No 5 Material from which country spirit

Serial No	Names of districts	Population				from grain molasses				
		Mohammedans	Hindus & others	Total	No of persons to the Square mile	No of licenses	Revenue from licenses	Revenue from fixed duty	Total	Population supplied
	Bangalore	69,227	733,767	802,994	313·7					
2	Kolar	32,405	558,625	591,030	192·2					
3	Tumkur	25,241	555,545	580,786	141·9					
4	Mysore	48,501	1133,313	11,81,814	236·0					
5	Hassan	13,655	501,297	514,952	197·8	Nil	Nil	Nil	Nil	Nil
6	Kadur	15,565	314,498	330,063	125·2					
7	Shemoga	30,197	497,784	527,981	132·4					
8	Chitaldrug	18182	395,802	413,984	103·6					
	Total	252,973	4690631	4943604	1770					

Country Spirit in the Impore state for 1891-92

36

Amount of Revenue only including license											
Still Head Duty	Gauging or out Stills not of Spirit capacity	Contract or out Stills of Spirit capacity	Total	Consumption in Imperial Gallons	Average Strength	Consumption in Imperial Gallons (London Proof)	Rate of duty per Imperial gallon (London Proof)	Total Revenue	Revenue for Head	Revenue for retail license	Remarks
			1017207-15-10					1017207-15-10			
1017207-15-10	"	"	303297-2-9	260109-4		"		303297-2-9	1-4-3	1992-0-2	
303297-2-9	"	"	51149-7-2	85269-43		"		51149-7-2	0-8-2	2441-1-2	
51149-7-2	"	"	169320-15-0	44492-34		"		169320-15-0	0-1-4	2035-8-1	
169320-15-0	"	"	90319-10-6	49058-29		"		90319-10-6	0-2-4	3607-1-1	
90319-10-6	"	"	166915-14-8	25577-31½		"		166915-14-8	0-2-9	1666-7-5	
166915-14-8	"	"	155832-15-2	47588-49		"		155832-15-2	0-8-1	142-3-3	
155832-15-2	"	"	35438-8-3	44191-23		"		35438-8-3	0-4-9	1097-6-8	
35438-8-3	"	"		10001-33					0-1-2	738-4-8	
1989482-9-4	"	"	1989482-9-4	535259-42½				1989482-9-4	0-6-5	2225-5-11	

2 annas gallon fee in lieu of Retail License fee per gallon

4-2-3 per gallon

20° Under Proof

No 4 Revenue derived from duty on consumption

Serial No	Names of Districts	Population				Number of Government Central Distilleries	No of Licenses		Rate of
		Mahomedans	Hindus & others	Total	No of persons to the square mile		Wholesale Shops	Retail Shops	1/ Gallon
1	Bangalore	69,227	7,33,767	8,02,994	313·7	1	18	282	
2	Kolar	32,405	5,58,625	5,91,030	192·2	"	13	182	
3	Tumkur	25,241	5,55,545	5,80,786	141·9	"	5	36	
4	Mysore	48,501	11,33,313	11,81,814	236·0	"	9	85	
5	Hassan	13,655	5,01,297	5,14,952	197·8	"	6	37	
6	Kadur	15,565	3,14,498	3,30,063	125·2	"	6	82	
7	Shemoga	30,197	4,97,784	5,27,981	132·4	"	11	142	
8	Chitaldrug	18182	3,95,802	4,13,984	103·6	"	5	48	
	Total	2,52,973	4,690,631	4943604	177·0	1	73	894	

24 Rupees per annum

Consumption of Foreign Spirits imported from Mysore State for 1891-92

35

Retail	Still head & Import duty: Rate of duty per Imperial gallon (Operation Proof)	Still head & Import duty: No. of gallons on which duty was levied	Still head & Import duty: Average strength	Still head & Import duty: Total duty collected	Still head duty per gallon	Total duty per gallon	Total Revenue	Revenue per head	Population per Retail license
500							525	0-0-·01	200748
575							575	0-0-·1	295515
150							150	0-0-·04	290393
531-4							556-4-0	0-0-·09	147727
150	Nil	Nil	Nil	Nil	Nil	Nil	150	0-0-·05	171651
375							400	0-0-·2	66013
157-10-10							157-10-10	0-0-·15	263990
—							—	—	—
2422-14-10							2507-14-10	0-0-·09	190139

1883. Revenue derived from duty upon the abroad into the

Serial No.	Names of Districts	Population				Licenses No.		am Lic
		Mohamedans	Hindus and others	Total	No of persons to the square mile	Wholesale	Retail	Wholesale
1	Bangalore	69,227	7,33,767	8,02,994	313·7	1	4	25
2	Kolar	32,405	5,58,626	5,91,030	192·2	.	2	.
3	Tumkur	25,241	5,55,545	5,80,786	141·9	.	2	.
4	Mysore	48,501	11,33,313	11,81,814	236·0	1	8	25
5	Hassan	13,665	5,01,297	5,14,952	197·8	.	3	
6	Kadur	15,565	3,14,498	3,30,063	125·2	1	5	25
7	Shemoga	30,197	4,97,784	5,27,981	132·4	.	2	.
8	Chitaldrug	18,182	3,95,802	4,13,984	103·6	.	"	.
	Total	2,52,973	46,90,631	49,43,604	177·0	3	26	75

Consumption of Spirit in the Mupone State for 1891-92.

Revenue from			Gallons per head	Number of Licenses for retail	Population per License	Remarks —
Foreign Spirits	Country Spirits	Total				
525	1,017,207-15-10	1,017,732-15-10	1-4-3	282	2847	
575	3,03,297-2-9	3,038,72-2-9	0-8-2	182	3242	
150	57,149-7-2	57,299-7-2	0-1-4	36	16133	
586-4-4	1,69,320-15-0	1,69,877-3-0	0-2-4	85	13080	
150	90,319-10-6	90,469-10-6	0-2-9	37	13917	
400	1,66,915-14-8	1,67,315-14-8	0-8-1	82	40245	
187-10-10	1,55,832-15-2	1,56,984-10-4	0-4-9	142	3713	
	35,438-8-3	35438-8-3	0-1-2	48	8624	
2507-14-10	1,989,482-9-4	1,991,990-8-2	0-6-6	894	5529	

Revenue derived from duty on the

27

Serial No	Name of District	Population			No of persons to the Square mile	No of Arkaries licenses
		Mohamedans	Hindus & others	Total		
	16	4	4	4	4	4
1	Bangalore	69227	733767	802994	313·7	19
2	Kolar	32405	558625	591030	192·2	13
3	Dumsdur	25241	555545	580786	141·9	5
4	Mysore	48501	1133313	1181814	236·0	10
5	Hassan	13655	501297	514952	197·8	6
6	Kadur	15565	314498	330063	125·2	7
7	Shemoga	30197	497784	527981	132·4	11
8	Chitaldroog	18182	395802	413984	103·6	5
	Total	252973	4690631	4943604	177·0	76

Consumption of spirit fermented liquors and drugs for 1891-92

Spirits	Revenue from duty on Foreign liquors, but & other fermented liquors (Today)			Drugs			Total Excise Revenue	Incidence per head of Population	number of licenses for retail of any of the foregoing	Population per license	Remarks
1897									55		
1893	146186	8	11	17892	13	2	1231287-5-0	1 — 11 — 10	26	2847	
1894									201		
1895	11,732	15	11	6270	10	6	421300-12-7½	0 — 11 — 5	182	3242	
1897	200149	6	9	2771	3	11	254070-0-11	0 — 7 — 0	36	16133	
2015	385199	13	11	15678	11	11	570198-12-11	0 — 7 — 6	85	13080	
1910	100,288	5	3	2520	4	11	193128-3-9	0 — 6 — 0	37	13917	
1514	47108	2	11	5324	2	3	219348-2-11	0 — 10 — 7	82	40245	
3215	37540	3	1	4064	14	11	197438-1-2	0 — 5 — 11	142	3713	
3883	184276	4	0	335	10	11	298434-04½	0 — 11 — 6	48	8624	
Total Cuo	78383	10	1½								
8294	340865	3	7	54857	10	9	3385205-7-8	0 — 10 — 11	894	5529	

Enclosure to S.R.I

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Office of the Excise Commissioner

Bangalore, dated 3rd April 1893.

Report on the Administration of Excise Revenue in the Mysore State for the year 1891-92.

Chapter I Introductory.

Revenue year. § The Government having ordered, in Proceedings No. 3211-56/36 dated 23rd May 1892, that the Revenue year should be reckoned to run from 1 July to 30th June, both days inclusive, instead of from 1st April to 31st March the year under report, namely 1891-92, was one of 15 months, beginning on 1st April 1891 and ending on 30th June 1892.

Excise Laws. § 2. The Opium Act I of 1878 and the Opium Rules in Government Notification No. 64, dated 4th February 188 the Excise Act XXII of 1881, as extended to this State by Regulations III of 1885, the Act XVI of 1863, as extended by Regulation III of 1885, and Sayer Rules Continued to be in

in force. Besides these the following Rules passed by the Government of His Highness the Maharaja, under the provisions of the Excise Act XXII of 1881, were also in force:

(1). Ganja Rules in Government Notifications No. 229, dated 27th February 1883 and 483, dated 4th May 1887.

(2). Foreign Liquor Rules in Notifications No. 31, dated 4th May 1889, 211, dated 26th August 1890, 381, dated 29th January 1891, 400, dated 11th February 1891, and 4, dated 3rd April 1891.

(3). Arrack Rules in Government Notification No. 495, dated 30th March 1887.

Sources of Revenue. The sources of Excise Revenue were, as usual, Arrack, Beer, Foreign Liquors, Palm Toddy, Bagu Toddy, Ganja, Opium, Arecanut, Betel leaves, Tobacco and Cocoanut.

Central Distillery system. The Central Distillery System was continued to be in force, though a material

change

change was introduced in it. Under the old system which was in force up to 31 March 1892, the Contract of both the manufacture and Wholesale Vend of Country Spirits was given to a person. From the experience of past years, the Government of His Highness the Maharaja concluded that such system must necessarily work to the prejudice of the Excise Revenue, inasmuch as the manufacture and distribution of Country Spirits were essentially different in their nature, and that, if the two were separated, the Manufacturer with his large resources, new appliances and technical knowledge, would be able to offer more favourable rates for manufacturing and delivering arrack at the Distillery. Accordingly, the Contract for the manufacture of Country Spirits was given to Messrs Parry & Co. of Madras at the rate offered by them viz 10½ Annas per gallon of 20° Under Proof, for five years beginning from 1st April 1892.

The Government also dispensed with the
Wholesale Vend from 1st April 1892, thus
enforcing the sale by public auction of the 44
farming privileges of vending arrack
defined tracts called Vend rent circles
farms, and in Separate Shops in the to
of Bangalore and Ulsoor and Kolar Gold
Fields, these two Systems being called
"Vend rent System" and "Separate Shop
System". The farmers in the Bangal
District drew their supplies of liquor
from the Central Distillery; but sold
liquor to the Separate Shop-keepers in
City and Cantonment Limits
Bangalore, Bonded Depôts were estab
at convenient localities, under the
management of Government Contra
who conveyed liquor from the Centr
Distillery to the said Depôts, from w
it was issued to the farmers and Sepa
Shop keepers on production of Challa
proof of pre payment of Still head

The remuneration paid to the Contractors
was fixed one anna respectively for
every gallon of liquor carried by them
from the Central Distillery to the Depôts
in the City and Civil and Military Station
of Bangalore For the Convenience of
the farmers and Separate Shop-keepers
in the remaining Seven Districts, Bonded
Depôts were established at the places where
Wholesale Depôts existed up to 31st March 1892.
To carry liquor from the Central Distillery
to these Bonded Depôts, and to distribute
it to the local farmers and Shop-keepers
under the latter, as well as to the Separate
Shop keepers at the Mysore Town and
Kolar Gold Fields, an agent called the
Government Contractor was appointed
on Condition that he should get from
Government a remuneration of three
annas for every gallon of liquor conveyed
by him from the Distillery to the Depôts
and an allowance of two per Cent for wastage

on such liquor, the establishment of the Depôts and house rent being paid for by the Government separate Shop-keepers dependent on such Depôts, in the proportion of the number of gallons of liquor drawn by each from such Depôts. The rate of duty was raised from Rs. 3-10-2 to Rs. 4 and Rs. 3-14-2 per gallon of 20° U.P., for Mysore and Mysore Taluks respectively, the retail price being continued at Rs. 5-5 per gallon of 20° U.P.-

Country Beer. §5. The Manufacturer and Wholesale Vendor of Country Beer was Mr. T. A. Abraham for the City of Bangalore, from 1st April 1891 to 22nd June 1892. As he failed to supply Beer to the Taverns in the City of Bangalore, his Licence was Cancelled. The Beer Taverns were closed on the 16th July 1892 for want of a Brewery to supply them with Beer.

Foreign Liquors. §6. Under the Rules published under the provisions of the Excise Act in Government Notifications No.

No. 31, dated 4th May 1889, and to be read
3rd April 1891, Foreign Spirits and
Foreign fermented liquors are defined to
such Spirits or fermented liquors as are
manufactured in any place in Europe
America or Australia, and imported
into the territories of Allyore after
due payment of duty to the British
Indian Government at the Port of im-
portation in India. The prescribed rates
of License Fees for the sale of them are :-

For Wholesale License — Rs.	25	Per year or a fraction of a year
" Retail do	" 50	
" Hotel do	" 25	
" Refreshment room do	" 25	

These Licenses include power to sell double
Distilled Country Spirits at 10° Under Proof
Proof and over Proof manufactured at
a Government Distillery in this Province
or imported under bond, or any
preparation of such Spirits, issued from
the said Distillery under seal and
printed

printed label marked Mysore Government
The Deputy Commissioners of Districts are
authorized to enter in the above licences only
such Foreign Liquors as are imported in
bottles inked fro. Europe, America or
Australia. Those bottles in India, are
not admitted into the Licences without
the previous sanction of Government.
which will be accorded on the execution by
the bottlers of a guarantee on the prescribed
Stamp that such liquors are neither
diluted nor adulterated with any country
liquor. Notwithstanding all these pre-
cautions, it is feared that spurious
imitations of Foreign Liquors are imported
into Mysore and sold in the licensed
Foreign Liquor shops. To prevent this
evil, it is under Contemplation to
permit the Manufacturers of Country
spirits to the Mysore State to import
genuine Foreign Liquors, directly consigned
to Mysore without such being broken

en route

en route, and after due payment of duty to the British Government at the port of importation in India. The Manufacturers may be granted a Wholesale License under the Foreign Liquor Rules to enable them to sell the above liquors to the shops in the Mysore Province, without of course interfering with the rights of other firms to import their own liquors under the terms and conditions of the Foreign Liquor Rules.

Date Toddy. 37. The system which was in vogue up to 31st March 1892, was to dispose of the monopoly of the rent of Date Toddy by Districts, either by Tender or by Sale at auction. The terms and Conditions of the Contract were that the Annual Contract Amount should be paid by equal monthly instalments, together with the prescribed Local Cess of one anna on every rupee of the Contract Amount, on or before the 15th of the month following that for which the instalment was due,

interest

interest at the rate of 6 per Cent per annum being payable on all arrears outstanding on that date; that no immature trees should be tapped by the Contractor; and that the Contractor should sell Toddy at the rates prescribed by Government. This system was superseded from 1st April 1892, by the introduction of a new Rent Scheme under which the exclusive privilege of selling Date Toddy was disposed of by sale by public auction, the Rent Farms being divided into the following Classes:-

1. Direct supply farms.
2. Direct supply farms aiding other farms
3. Shop farms.
4. Grove farms, and
5. Farms in alienated villages.

At the sales of these farms, there was keen competition leading in several instances to excessive bids, which was owing to local causes, such as rivalry or jealousy, with which the Government had

had no concern. In order to prevent, in future, extravagantly high bids which are likely to lead to the leaves breaking down, the Government have laid down that the officer conducting the sale, shall not be bound to accept such bids.

Bagui Toddy. §8. The right of drawing Toddy from Bagui trees (Sago-palm, Caryota urens) for consumption or to sell it to the public, was sold, annual, by villages in the Hassan, Kadur and Shemoga Districts; and the right to levy rents on the head of Bagui Toddy at fairs (Bailjejjari), was separately sold in the Hassan and Kadur Districts. The latter superfluous mode of sale does not exist in the Shemoga District; and the desirability of abolishing it in the Hassan and Kadur Districts has been recommended to Government.

Ganja. §9. The cultivation of Ganja hemp without permission was prohibited

The

had no concern. Sultan to present, in future, extravagantly high bids which are likely to lead to the leaves breaking down the Government have laid down that the Officer Conducting the sale, shall not be bound to accept such bids.

Bagui Toddy. §8. The right of drawing Toddy from Bagui trees (Sago-palm, Caryota urens) for Consumption with power to sell it to the public, was sold, annual, by Villages in the Hassan, Kadur and Shemoga Districts; and the right to levy rents on the head of Bagui Toddy at fairs (Baileejjari), was separately sold in the Hassan and Kadur Districts. The Collector superfluous mode of sale does not exist in the Shemoga District; and the desirability of abolishing it in the Hassan and Kadur Districts has been recommended to Government.

Ganja. §9. The cultivation of Ganja hemp without permission was prohibited

The

The Contract of the wholesale Vend of Ganja and Majum was held by Messrs. A. C. Papamarí & Co. up to 31st March 1892, the guaranteed amount being Rs. 7,000 per annum; and on 1st April 1892, it was given to Mr. A. C. Papamarí, the guaranteed amount being Rs. 8,000 per annum.

Opium § 10. The cultivation of poppy was absolutely prohibited, the opium required for local Consumption being obtained from the British Opium Agent at Malwa, and sold to licensed Vendors at the respective local Government Treasuries. The prescribed prices and license fees of opium were as follows:-

Prices at which Government sold opium to licensed Vendors.	6¼ Annas per Tola or Rs. 9-6 a per Seer of 24 Tolas.
Price at which licensed Vendors sold it to the public.	7½ Annas per Tola or Rs. 11-4 per seer of 24 Tolas.

A fee of Rs. 4 per quarter was levied for each hawker's license in the towns of Bangalore Mysore, Shemoga and Chickmagalore and in all other Stations no fee was levied, except where the sales in any shop exceeded Rs. 6 per month, in which case a small fee of eight annas per annum was levied.

Sayer or Land Customs. } 11. The articles which Contributed to the State Revenue under this head were:-

1. Arecanut.
2. Betel leaves.
3. Tobacco.
4. Cocoanut.

But the Sayer duty was levied directly on arecanut only throughout the Province and on the remaining articles the duty was levied in the shape of octroi in certain Municipal towns, one half of the realizations being credited to State Revenue under "Sayer", and the other half being retained for Municipal purposes.

The

Direction and Control of the Department. 12. The direction and control of the Department vested in the Excise Commissioner Mr. K. Vijayendran Esq. held the office upto 17th May 1892 when he was relieved by Mr. Le. Richells.

Chapter II. Abkari

Section 1. Arrack.

Issues of Country Spirits and duly levied thereon. 13. The total issues of Country Spirits from the Central Distillery and Pulhally Distillery during the closing twelve months of the period of Messrs C. Papanmah & Co's Contract, viz, from 1st April 1891 to 31st March 1892 aggregated 4,24,511 gallons and 44 drums of liquor of various strengths. The total duty thereon including Local Cess, Gallon fee, establishment Cess and license fees from wholesale Depôts amounted to Rs. 15,03,170-8-4 against Rs. 14,93,004-14 in the previous year. The Contractors were allowed

a wastage of two per cent ~~on all Spirits~~ issued to the Depôts outside the limits of the City and Station of Bangalore which item amounted to Rs 18,771-1-5 against Rs 18,350 15-4 in the previous year. They were also allowed one Anna on every rupee of the duty on excess sales, over the guaranteed amount of Rs 9,10,000. This allowance amounted to Rs 28,051-7-11 against Rs 29,585-9-2 in last year. Deducting these two items, the amount payable by the Contractors to Government was Rs 14,56,347-15-11 against Rs 14,45,067-8-10 in last year. They had also to pay a rent of Rs 3000 for the Central Distillery buildings. The net demand against them was therefore Rs 14,59,347-15-11 against Rs 14,48,262-8-1 in the previous year. From this total demand, the Mysore Government had to pay Rs 30,850 to the British Government on account of the Civil and Military Station of Bangalore, and Rs 5071-10-5 to the Inamdars entitled to arrack Revenue,

against

a wastage of two per cent on all Spirits issued to the Depôts outside the limits of the City and Station of Bangalore which item amounted to Rx. 18,771-1-5 against Rx. 18,350 15-4 in the previous year. They were also allowed one Anna on every rupee of the duty on excess sales, over the guaranteed amount of Rx. 9,40,000. This allowance amounted to Rx. 28,051-7-11 against Rx. 29,585-9-2 in last year. Deducting these two items, the amount payable by the Contractors to Government was Rx. 14,56,347-15-11 against Rx. 11,45,067 8 10 in last year. They had also to pay a rent of Rx. 3,000 for the Central Distillery buildings. The net demand against them was therefore Rx. 14,59,347-15-11 against Rx. 11,48,262 8 1 in the previous year. From this total demand, the Mysore Government had to pay Rx. 30,150 to the British Government on account of the Civil and Military Station of Bangalore, and Rx. 5071-10-5 to the Inamdars entitled to arrack Revenue,

against

against Rs. 3,17,342-11-9 and Rs. 6110-12-10 respectively in the previous year. On the other hand the British Government had to pay to the Mysore Government Rs. 7,977-11-5 on account of the proportionate cost of establishments. The net income to the Mysore State was therefore Rs. 11,60,403-13-5 against Rs. 11,32,555-11-6 in the previous year. The following table gives a summary of the transactions for the said twelve months, as compared with that of the previous year :-

Particulars	1890-91			From 1st April 1891 to 31st March 1892		
	Rs.	As.	P.	Rs.	As.	P.
Total issues of Spirits from the Bangalore Central Distillery and Kolhatti Distillery	4,20,647	27		4,24,511	441	
Total amount of duty on the above including local Cess	13,96,720	1	11	14,07,594	15	5
Excise fee and establishment Cess	96,283	15	5	93,623	8	11
Proportionate cost of establishment from the British Treasury on account of Central and Distillery system of Bangalore	7,746	8	3	7,977	14	5
Rent for the Distillery Buildings	3,195	-	-	3,000	-	-
Gross demand	15,03,945	4	7	15,12,396	6	9

On

5.

14. Total demand including arrears against the Contractors and Collections. On 1st April 1891 the arrears against the Contractors amounted to Rs. 88,148-7-5, so that the total demand against them for the closing 12 months of the period of their Contract, viz, from 1st April 1891 to 31st March 1892, was Rs. 16,03,544-14-2 of which Rs. 14,47,590-7-9 were collected, leaving a balance of Rs. 1,55,954-6-5 on 1st April 1892.

15. Arrack transactions for the remaining three months of the year under report. During the remaining 3 months, viz, April May and June 1892, of the year under report, the total quantity of Spirits issued from the Central Distillery and Bonded Depôts on prepayment of duty, aggregated 1,10,747-49½ gallons, and the duty levied thereon amounted to Rs. 4,40,234-9-7, and the proportionate rental or the money realized by the sale of the arrack Rent farms and separate shops, amounted to Rs. 35,573-9

As

as per particulars below:-

	Value of Spirits on which Duty is payable	Duty paid on Spirits in Col. 2	Proportionate Revenue for last Year April, May and June 1892	Total Revenue
	£ s d	£ s d	£ s d	£ s d
and Military Station of Bangalore	19,901 " "	99,604 " "	6,651 4 "	86,285 4 "
ulore Town	13,473 " "	53,892 " "	4,309 4 "	58,201 4 "
Gold Fields	6,644 " "	26,576 " "	2,425 " "	29,001 " "
" Town	5,461 24	21,845 14 1	1,915 " "	23,760 14 1
alore District	17,064 23	71,654 13 10	5,561 12 "	77,216 7 10
" "	4,778 42	47,148 2 2	3,503 14 3	50,652 " 5
" "	3,086 47	12,352 12 8	857 8 "	13,210 4 8
" "	4,530 6	18,120 " 6	815 " "	18,935 5 6
" "	6,007 21½	23,491 5 2	1,788 12 "	25,280 1 2
" "	11,242 " "	43,602 11 6	2,701 14 9	46,304 10 3
" "	9,009 21	34,901 3 2	4,077 12 "	38,979 4 2
" "	1,749 16	7,045 " 6	916 8 "	7,961 3 6
Total	10,747 49½	440,234 7 7	35,573 9	475,808 2 7

Distillery and Brewery fees

476,558 2 7

Methylated Spirits £16. The total quantity of Methylated Spirits issued was only 43 gallons and 34 drams, against 61 gallons and 17 drams in the previous year, reducing

the

an *ad valorem* duty of Rs 4-8-10 against Rs 6-6-5 in previous year.

Total demand for 15 months of the year. 17. The total demand for the 15 months of the year under report, and the issues of Spirits on which duty was charged are detailed below :-

Districts	Issues of Spirits charged with duty		Consolidated duty including license fees and Establishment Cess			Rental and other miscellaneous items			Total demand		
	Gs	Ds									
Civil and Military Station	110,785	9	381478	5	7	6,681	4	-	388159	9	7
Bangalore City	63,848	24	229084	6	6	4309	4	-	233393	10	6
Ulsoor Town	27,809	20	95926	15	9	1915	-	-	97841	15	9
Bangalore District	82,475	22	389830	-	6	5824	11	3	395654	11	9
Kolar do	85,269	43	295484	-	6	7813	2	3	303297	2	9
Tumkur do	14,492	34	50,262	15	2	886	3	-	51149	7	2
Ulsoor do	20,249	7	70,412	12	4	1066	2	11	71478	15	3
Tiptur do	25,577	31½	88,501	14	6	1817	12	-	90319	10	6
Kadur do	47,558	49	164,124	6	1	2791	3	7	166915	14	3
Shimoga do	44,191	23	151,735	3	2	4097	12	-	155832	15	2
Hillidroog do	10,101	33	34,222	-	3	916	8	-	35138	8	3
Old Distillery rent						3,750	-	-	3750	-	-
Total	550,259	42½	1951383	-	11	41,849	9	-	1993232	9	4

Average rate of Consumption and incidence of revenue per head of population. 18. The average rate of Consumption

of

of arrack per head of population was 5·5 drams in the year under report against 5·1 in the previous year; and the incidence of arrack Revenue per head of population was Rs. 6-1-8 against Rs. 5-8-1.

Collections. ¶19. The collections of arrack Revenue amounted to Rs. 18,20,201-5-11 during the said fifteen months, leaving a balance of Rs. 1,73,031-3-5 at the end of the year under report.

Arrack Shops. ¶20. The arrack shops numbered 894 against 943 in the previous year, as particularized below :-

Districts	No. of Shops in 1890-91	No. of Shops in 1891-92
Civil and Military Station	55	55
Bangalore City	26	26
Mysore Town	19	19
Bangalore District	216	201
Kolar do	180	182
Tumkur do	37	36
Mysore do	64	66
Hassan do	36	37
Kadur do	91	83
Shimoga do	165	142
Chittaldroog do	45	48
Total	943	894

It will be seen from the above that in the Districts of Tumkur, Mysore, Hassan & Chittaldroog, the number of shops is comparatively small. This is because the drinking public of those Districts consume toddy chiefly.

Ratio of Shops to population. 21. In principal Towns the ratio of Shops to population was as follows:-

Civil and Military Station of Bangalore.	1 Shop to 1,200 of population.
City of Bangalore.	1 do 3,088 do
Town of Mysore.	1 do 3,897 do

In the Mofussil there was one shop to 6,170 of population.

Section II Beer.

Revenue from Beer. 22. The Revenue from Beer amounted to Rs. 2,680-3-9 against Rs. 3,203-11-8 in the previous year. The decrease was due to the brewer having failed to supply beer to the Taverns for a time.

The

Section III Foreign Liquors.

Revenue from Foreign Liquor shops. 23. The Revenue from Foreign Liquor shops aggregated Rs. 2,507-14-10 against Rs. 1,387-8-" in the previous year.

Section IV Toddy

Revenue from Gale Toddy. 24. The system of farming the monopoly of the Vend of Gale Toddy by Districts, continued up to 31st March 1892, on which date the last two years' Contract expired. The revenue during that period was as follows:-

Districts	1890-91			1891-92 up to 31st March 1892		
	Rs.	A.	P.	Rs.	A.	P.
Bangalore	141,000	"	"	141,000	"	"
Kolar	78,680	"	"	78,680	"	"
Tumkur	145,000	"	"	145,000	"	"
Mysore	285,555	"	"	285,555	"	"
Hassan	71,580	"	"	71,580	"	"
Kadur	33,771	"	"	33,771	"	"
Shemoga	21,110	"	"	21,110	"	"
Chittaldroog	141,100	"	"	141,100	"	"
Total	916,766	"	"	916,766	"	"
Local Cess	57,297	14	"	57,297	14	"
Grand Total	974,063	14	"	974,063	14	"

The

Revenue from Date Toddy for the additional three months of the revised years.

25. The new Toddy Scheme having come to force from 1st April 1892, the proportionate amount of rental for April, May and June 1892, i.e. the additional three months of the revised official year 1891-92, was as follows:-

Districts.	Amounts.		
Bangalore	53,076	8	0
Kolar	31,382	11	7½
Tumkur	54,999	6	9
Mysore	94,088	9	0
Hassan	26,386	12	0
Kadur	11,460	15	0
Shemoga	9,230	8	0
Chitteldroog	44,503	8	0
Total	3,30,128	14	4½
Local Cess	21,085	12	1½
Grand Total	3,51,214	10	6

Total Revenue for 15 months.

26. The aggregate revenue from Date Toddy for the fifteen months of the year 1891-92 was as follows:-

Districts.	Amounts.		
Bangalore	1,44,076	8	0
Kolar	1,10,062	11	7½
Tumkur	1,99,999	6	9
Mysore	3,84,643	9	0
Hassan	97,936	12	0
Kadur	45,231	15	0
Shemoga	30,340	8	0
Chitteldroog	1,84,603	8	0
Total	12,46,894	14	4½
Local Cess	78,383	10	1½
Grand Total	13,25,278	8	6

The

Incidence of Date Toddy Revenue. 27 The incidence of Date Toddy Revenue per head of popula= tion was Rs. a. 4-3-4 against Rs. a. 3-4 in 1890-91.

Revenue from Bayai Toddy. 28. The right of drawing Toddy from Bayai trees for consump= tion, with power to sell it, was disposed of by vi= llages only in the Hassan, Kadur and Shimoga Districts, as usual, the Revenue derived from it being as follows:-

	Hassan	Kadur	Shimoga	Total
1890-91	2,611 4 6	1,287 3 7	6,003 4 a	9,901 12 a
Upto 31st March 1892	2,201 9 3	1,130 11 a	4,715 1 a	8,317 5 3
April, May and June 1892	" " "	115 8 a	2,332 15 3	2,378 7 3
Total	2,201 9 3	1,476 3 a	7,048 a 3	10,725 12 6

The Deputy Commissioner of the Hassan District has been requested to explain why no Revenue is shown for April, May and June 1892.

Section V - Ganja.

Whole-sale and Retail Shops. 29. The Whole Sale and Retail Shops numbered 55 and 107 respectively

respectively against 55 and 107 in the previous year, as per particulars below :-

Vehicles	1890-91.		1891-92.	
	Wholesale	Retail	Wholesale	Retail
Bangalore	111	216	111	214
Kolar	4	18	4	18
Tumkur	5	5	5	5
Chitaldroog	4	21	4	20
Hassan	5	5	5	5
Kadur	5	9	5	9
Shimoga	7	23	7	22
Chitaldroog	3	3	3	3
Total	57	108	57	109

Sales to Retail Shops. § 30. The quantity of Ganja and Majum issued from wholesale shops to retail shops amounted to 44412 Seers and 11 Tolas, against 32,759 Seers in the previous year, as per particulars below :-

Vehicles	1890-91		1891-92 Upto 31st March.		April, May and June 1892.		Total 1891-92	
	Seers	T	Seers	T	Seers	T	Seers	T
Bangalore	7984	"	8,043	"	1,948	18	9,991	18
Kolar	4,379	"	4,536	"	915	14	5451	14
Tumkur	1,859	"	2,619	"	846	12	3465	12
Chitaldroog	10,920	12	11,446	"	2,736	"	14,182	"
Hassan	813	"	1372	"	450	"	1822	"
Kadur	2,751	1	3035	15	826	"	3861	15
Shimoga	4,415	"	4,317	"	1,151	"	5468	"
Chitaldroog	132	"	130	"	40	"	170	"
Total	32,759	"	35493	15	8,913	20	44,412	11

The

Revenue from Ganja §31. The revenue under Ganja including Local Cess, aggregated Rs. 16,435-9-3 against Rs. 12,211-6-0 in the previous year.

Districts	1890-91			1891-92						Total 1891-92		
				1st quarter ended 31st March 1892			April, May and June 1892					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Bangalore	3,962	2	0	2,165	6	0	723	0	6	3,888	6	6
Kolar	1,608	2	0	1,640	4	0	430	6	6	2,070	10	6
Tumkur	696	10	0	482	7	0	317	3	0	799	0	0
Mysore	3,977	11	0	4,154	12	0	1,000	12	0	5,155	8	0
Hassan	304	6	0	514	0	0	168	12	0	682	12	0
Kadur	844	5	0	1,134	11	3	309	12	0	1,446	7	3
Shimoga	1,648	10	0	1,603	3	0	427	10	0	2030	12	0
Chitaldroog	47	0	0	48	12	0	15	0	0	63	12	0
Total	12,211	6	0	13,043	1	3	3,392	8	0	16,435	9	3

Section VI Opium.

Retail Shops. §32. The retail opium shops — numbered 52 against 51 in the previous year, as per following details:-

Districts	1890-91	1891-92
Bangalore	11	11
Kolar	6	6
Tumkur	3	4
Mysore	15	17
Hassan	4	3
Kadur	4	4
Shimoga	4	4
Chitaldroog	4	3
Total	51	52

The

Revenue from Opium. 33. The Revenue derived from the sales of opium in Government Treasuries, amounted to Rs. 38,422-1-6 against Rs. 26,349-14-11 in the previous year, as per details below :-

Districts	1890-91			1891-92 Up to 31st March 1892			1891-92 April, May and June 1892			Total 1891-92		
Bangalore Treasury	"	"	"	39,561	10		796	14	11	14,253	"	9
Bangalore	7,915	5	9	8,048	3	11	1,903	2	"	9,951	5	11
Kolar	2,670	12	"	3,343	12	"	806	14	"	4,200	"	"
Tumkur	1,091	7	"	1,185	15	"	285	15	"	1,471	14	"
Mysore	8,393	3	5	8,534	"	4	1,988	8	7	10,522	8	11
Hassan	1,372	8	9	1,434	6	"	403	2	"	1,837	8	"
Kadur	2,871	6	"	3,073	7	"	806	14	"	3,879	11	"
Shimoga	1,715	3	"	1,631	4	"	402	14	11	2,034	2	11
Chitaldroog	320	1	"	178	2	"	93	12	"	271	14	"
Total	26,349	14	11	31,435	4	1	6,986	13	5	38,422	1	6

Chapter III. Sayer

Revenue from Sayer. 34. The Sayer Revenue under all heads aggregated Rs. 5,34,851-11-10 against Rs. 3,88,605-10-10 in the previous year, as per following particulars :-

Districts	1890-91			1891-92 Up to 31st March 1892.			1891-92 April, May and June 1892.			Total 1891-92.		
Bangalore	5,470	2	"	5,275	11	10	1,318	14	11	6,594	10	9
Kolar	36	7	6	561	9	7	140	6	5	702	"	"
Tumkur	59,021	8	9	40,798	6	5	10,199	9	7	50,998	"	"
Mysore	6,712	11	5	4,998	1	8	1,249	8	5	6,247	10	1
Hassan	5,506	13	11	3,876	12	10	969	3	2	4,846		
Kadur	89,772	14	3	1,04,766	10	2	27,441	10	7	132,208	4	9
Shimoga	2,11,133	14	3	2,61,358	6	5	65,339	9	7	3,26,698	"	"
Chitaldroog	7,931	12	9	5,048	1	10	1,262	"	5	6,310	2	3
Total	3,88,605	10	10	4,31,883	12	9	107,970	15	1	5,34,851	11	10

The main item of Sayer Revenue is realised from the two Districts of Kadur and Shimoga contributed 86 per cent of the total receipts under this head against 78 per cent in the previous year.

Chapter IV.

Financial Results.

Gross Revenue. § 35. The Financial results under all Excise Heads were as per details below:-

Excise Heads	1890-91	1891-92 1st April 1891 to 31st March 1892	1891-92 April, May and June 1891	Total 1891-92
Arrack	5,03,945 4 7	15,16,674 6 9	4,76,558 2 7	14,43,232 4 4
Beer	3,203 11 8	2,134 11 4	545 8 8	2,680 3 4
Foreign Liquors	1,387 8 8	1,606 4 8	901 10 10	2,507 14 10
Toddy	9,74,063 14 8	9,74,063 14 8	3,51,214 10 6	13,25,278 8 6
Bagani Toddy	7,904 12 1	8,347 5 3	2,378 7 3	10,725 12 6
Ganja	12,211 6 8	13,043 1 3	3,392 8 8	16,435 9 3
Opium	26,349 14 11	31,435 4 1	6,986 13 5	38,422 1 6
Total	25,31,066 12 3	25,47,304 15 1	8,41,977 12 7	33,89,282 11 8
Sayer	3,88,605 10 10	4,31,883 12 9	1,07,970 15 1	5,39,854 11 10
Grand Total	29,19,672 7 1	29,79,188 11 10	9,49,948 11 8	39,29,137 7 6

Expenditure. § 36. The gross amount of Charges and disbursements of the Excise (Abkari and Sayer) Department, aggregated Rs. 4,51,433-15-4 against

against Rs. 4,63,736-5-0 in the previous year, as per particulars below :-

Name.	1890-91	1891-92 up to 31st March 1892	1891-92 April, May and June 1892	Total 1891-92.
Salary of Excise Commissioner	11,400 " "	11,400 " "	3,600 " "	18,000 " "
Salary of Special Assistant Commissioner	6,720 " "	6,720 " "	1,680 " "	8,400 " "
Rent and Distillery Establishment	11,541 " "	11,712 " "	2,928 " "	14,640 " "
Subordinate Staff	23,526 " "	33,624 " "	8,406 " "	42,030 " "
Amounts to Cantonment and Military Station	3,38,285 7 2	3,01,650 5 7	" " "	3,01,650 5 7
Amounts to Sundries	6,110 3 10	4,991 15 5	" " "	4,991 15 5
Cost of Opium	14,804 " 10	11,500 " 9	2,945 2 "	14,445 2 9
Amount to Contractors	29,585 7 2	28,051 7 11	" " "	28,051 7 11
Miscellaneous	3,771 " "	2,560 " "	800 " "	3,360 " "
Total Abkari	4,45,943 5 "	4,15,409 13 8	20,359 2 "	4,35,768 15 8
Salt Sayer establishment	14,793 " "	12,932 " "	3,233 " "	16,165 " "
Grand Total	4,63,736 5 "	4,28,341 13 8	23,592 2 "	4,51,933 15 8

Surplus Revenue. §37. The aforesaid details show that the net Abkari and Sayer Revenue after deducting all charges, comes as per details below :-

Years	Net Abkari Revenue	Net Sayer Revenue	Total
1890-91.	20,79,594 7 11	3,73,812 14 10	24,53,407 2 9
1891-92 Up to 31st March 1892.	21,31,895 1 5	4,18,951 12 9	25,50,846 14 2
1891-92 April, May and June 1892.	8,21,618 10 7	1,04,737 15 1	9,26,356 9 8
Total	29,53,513 12 "	5,23,689 11 10	34,77,203 7 10

Rs.

Chapter V.

Measures for the protection of Excise Revenue

Inspection of Depôts and Shops.

38. The inspection of wholesale Depôts and retail Shops was regularly carried out in all the Districts during the year under report. The following table exhibits the number of cases detected and number of persons convicted during the year, as compared with those in the previous year :-

13 pp.

Districts.	1890-91		1891-92 Up to 31st March 1892		1891-92 April, May and June 1892		Total 1891-92	
	Det.	Con.	Det.	Con.	Det.	Con.	Det.	Con.
Bangalore	52	44	21	25	4	4	25	29
Kolar	10	17	19	28	7	6	26	34
Tumkur	18	18	27	42	2	2	29	44
Mysore	24	25	29	61	7	9	36	70
Hassan	9	9	36	38	1	5	37	43
Kadur	45	48	34	39	5	6	39	45
Shimoga	20	20	54	129	7	9	61	138
Chitaldroog	12	12	9	13	"	"	9	13
Total	196	193	229	375	33	43	262	418

Of

Illicit distillation 339. Of the above, the number of cases detected and persons convicted under illicit distillation, was as follows:-

Districts.	1890-91		1891-92				Total 1891-92	
			up to 31st March 1892.		April, May and June 1892			
	Det:	Con:	Det:	Con:	Det:	Con:	Det:	Con:
Kadur	9	22	7	8	3	3	10	11
Shimoga	6	28	11	15	3	4	14	19

Annual Returns &c. The usual annual Returns are appended

Excise Commissioner in Mysore.

No I Total revenue derived from duties upon the [illegible] in the Mysore State

Enclosure to 2

Serial No	Names of districts	Population				
		Mohammedans	Hindus & others	Total	No of persons to the square mile	
1	Bangalore C&M Station	23892	76189	100081	8006·4	3,88,
	city	10472	69813	80285	10035·6	2,33,
	district	34863	587765	622628	246·2	3,95
2	Kolar	32405	558625	591030	193·2	3,03,
3	Tumkur	25241	555545	580786	141·9	51,
4	Mysore	48501	1133313	1181814	236·0	1,69,
5	Hassan	13655	501297	514952	197·8	90,
6	Kadur	15565	314498	330063	125·2	1,66,
7	Shemoga	30197	497784	527981	132·5	1, 55,
8	Chitaldrug	18182	395802	413984	103·6	35
	Total	252973	4690631	4943604	177·0	19,89,

REPORT

ON THE

ADMINISTRATION OF EXCISE REVENUE

IN THE

MYSORE STATE

for the year 1892-93.

CHAPTER I.—INTRODUCTORY.

1. *Revenue year.*—The Revenue year under report, namely 1892-93, was on of twelve months beginning on 1st July 1892 and ending on 30th June 1893.

2. *Excise Laws and Rules.*—The usual Acts remained in force, namely, Opium Act I of 1878 with the Rules framed thereunder, the Excise Act XXII of 1881 as extended to this State by Regulation III of 1885, Act XVI of 1863 as extended by Regulation II of 1885, and Sayer Rules. The following Rules framed under the aforesaid Acts by the Government of His Highness the Maharaja were also in force:—

(1) Ganja Rules in Government Notification No. 229, dated 27th February 1885, and 483, dated 4th May 1887.

(2) Foreign liquor Rules in Government Notification No. 31, dated 9th May 1889; 211, dated 26th August 1890; 381, dated 29th January 1891; 400, dated 11th February 1891, and 4, dated 3rd April 1891.

(3) Arrack Rules in Government Notification No. 495, dated 30th March 1892.

(4) Rules for the methylation and sale of spirits rendered effectually and permanently unfit for human consumption, in Government Notification No. 12981—R. F. 206-92, dated 27th January 1893.

(5) Date Toddy Rules in Government Notification Nos. 11813—R. F. 233-92, dated 14th January 1893, and 14837—R. F. 210-92, dated 7th March 1893.

(6) Rules for regulating the appointments of Excise Officers by the Deputy Commissioners under section 24 of the Excise Act, published under Government Notification No. 13479—R. 1629-92, dated 28th January 1893.

3. *Sources of Excise Revenue.*—The Excise Revenue was, as usual, derived from the following sources:—

Items.	Main Heads.	Sub-heads.
Liquors.	(1) Arrack, *i. e.*, locally manufactured Country Spirits.	(*a*) Still-head duty. (*b*) Rental from Vend Farmers. (*c*) Rental from Separate Shops. (*d*) Rent of the Distillery buildings. (*e*) Penalties, confiscations, &c. License fees.
	(2) Foreign Liquors.	(*a*) Rental from Vend Farmers. (*b*) Penalties, confiscations, &c.
	(3) Date Toddy.	Rental from Vend Farmers.
	(4) Bagani Toddy.	
Drugs.	(1) Ganja and Majum.	(*a*) Duty or fee on Wholesale Vend. (*b*) License-fees for Retail Vend. (*c*) Confiscations, &c.
	(2) Opium.	(*a*) Realizations by the sale of opium in Government Treasuries. (*b*) License fees. (*c*) Confiscations, &c.
Sayer or Land Customs.	(1) Arecanut. (2) Betel-leaves. (3) Tobacco. (4) Cocoanut.	(*a*) Duty. (*b*) Moiety of Octroi duties. (*c*) Miscellaneous Confiscations &c.

4. *Central Distillery System.*—There was only one Central Distillery near Bangalore, the sole manufacturers of Arrack or Country Spirits in it being Messrs. Parry and Co. of Madras, whose contract period was extended to 30th June 1897, owing to the Revenue year having been ordered to be reckoned from 1st July to 30th June, instead of from 1st April to 31st March. The buildings of the Distillery belong to Government, for which Messrs. Parry and Co. pay a rent of Rs. 250 per mensem. The buildings have been considerably enlarged and improved, and the arrangements for water supply are also being improved at a considerable cost. For want of water in the Distillery reservoirs, distillation could not be carried on at the Central Distillery, Bangalore, for a few months. Consequently, Messrs. Parry and Co. were permitted, with the sanction of the Government of India, to import from their Distilleries at Nellikuppam and Tanjore in the Madras Presidency, the requisite supplies of Country Spirits, free of duty, for consumption in this Province. In consequence of the additional expenses which Messrs. Parry and Co. had to incur on that account, the Government had to pay them enhanced rates of price, as per particulars below, their contract rate for the liquor manufactured at the Bangalore Central Distillery being 10½ annas per gallon of 20° Under-proof :—

(1) 12½ annas per gallon of 20° Under-proof for liquor imported up to 30th June 1892.

(2) 12 annas per gallon of 20° Under-proof for liquor imported up to 30th September 1892.

They were again granted permission to import from December 1892 to 31st March 1893, on condition that the price of the liquor should be paid to them only at the contract rate of 10½ annas per gallon of 20° Under-proof. From 1st April 1893, the Distillery operations at the Bangalore Central Distillery are being carried on satisfactorily, one English still and twenty-two country stills being at work.

5. *Method of manufacture of Country Spirits.*—Jaggory or molasses of sugarcane, date or palmyra is mixed with water and fermented in tubs, vellum bark or yeast being added in proper proportions. The fermented material is then distilled in the aforesaid stills.

6. *Arrack Vend Rent and Separate Shop System.*—For the purpose of vend farms, each District is divided into defined tracts either by each Taluk or each Shekdari Hobli, or by groups of such Hoblis, according to local convenience and circumstances. Each of these farms consists of two or more shops. Before the commencement of each official year, the right of retail vend, *i. e.*, the license for retail vend in each of the farms is put up to auction; and the license fees payable for each farm, are determined by the results of those auctions. This system is called the "Vend Rent System." In the towns of Bangalore and Mysore and Kolar Gold Fields, the right of retail vend, *i. e.*, the license for each shop is sold separately by public auction, the license fees payable for each shop being thus determined. This system is called the "Separate Shop System." It is under contemplation to extend this system to other large towns in the Province. These two systems not only encourage competition, but also tend to put down illicit distillation and smuggling of liquor, as the large number of farmers and shop-keepers would, in their own interests, see that in their respective farms no such malpractices take place.

7. *Arrangement for carriage and distribution of Country Spirits.*—The Vend farmers' Depôts in the Bangalore District being situated at convenient distances from the Government Central Distillery, Bangalore, the farmers in that District draw their supplies of liquor direct from the Distillery; but for the convenience of the seperate shop-keepers in the towns of Bangalore and Mysore and in the Kolar Gold Fields, and of the farmers in the remaining seven Districts of the Province, Bonded Depôts have been established. To transport liquor to such Depôts from the Government Central Distillery for issue to the separate shop-keepers and Vend farmers, on production of Treasury Receipts or Chellans in proof of prepayment of duty, a separate Contractor has been appointed under the designation of "Government Contractor for carriage of spirits to Bonded Depôts," who gets remuneration

and wastage allowances at fixed rates per gallon of liquor transported by him from the Central Distillery to the Bonded Depôts. The Contractor for the year under report was Mr. Nilgiri Chikka Papanna who was paid ten pies, and three annas, respectively, for every gallon of liquor conveyed by him to the Bonded Depôt at the City of Bangalore, and to the Bonded Depôts in all the Districts except the Bangalore District. He was allowed no wastage for the Bangalore City Depôt, but for the remaining Depôts he was allowed wastage at two per cent on every gallon of liquor transported to them. The cost of the establishment and house rent of the said Depôts was borne by the farmers and separate shop-keepers dependent on them, in the proportion of the number of gallons of liquor drawn from them by each.

8. *Rates of Duty on Arrack.*—The rates of duty levied by Government on Arrack were Rs. 4—0—0 in *Maidan* and Rs. 3—14—0 in *Malnad* per gallon of 20° Under-proof It is under contemplation to recommend the introduction of one uniform rate throughout the Province.

9. *Retail price of Arrack.*—The prescribed retail rate at which the vend farmers and separate shop-keepers sold Arrack to the public, was Rs. 5—5—0 per gallon of 20° Under-proof, throughout the Province.

10. *Country Beer.*—No Country Beer taverns existed during the year for want of a Brewery to supply them with Beer.

11. *Foreign Liquors.*—The Foreign liquors recognized in this Province are those manufactured in Europe, America or Australia, and imported after due payment of duty to the British Indian Government at the port of importation in India. The prescribed rates of License fees for their sale are-

For Wholesale License	Rs. 25	per year or fraction of a year.
For Retail License	„ 50	
For Hotel License	„ 25	
For Refreshment Room License	Rs. 25	

These Licenses include power to sell double-distilled Country Spirits at 10° Under-proof, and with special permission at proof and over-proof.

12. *Description of Toddy in use.*—The Toddy which is consumed by the public in this Province, is extracted generally from the date palm (*Phœnix Sylvestris*). In the *Malnad*, it is extracted also from sago-palm (*Caryota urens*) (*Bagani*), and very rarely from cocoanut trees.

13. *Date Toddy.*—The new Toddy vend rent system has been working satisfactorily. For the purpose of the disposal of the right of vend, each Taluk has been divided into small vend circles or farms comprising one or more shops. The circles have been generally made as compact as possible; and in certain Taluks where they have not been so made, the local officers will be asked to exert themselves in the matter by inducing toddy drawing classes to take up small farms. It will also be impressed upon the Deputy Commissioners and Amildars concerned that it is better to err in having the circles too small than in having them too large; and that the smaller they are, the greater the chance that the local Edigars or toddy drawing classes will come forward to bid at the annual sales. There is no doubt that in some localities, the large capitalists under whom the Edigars used to work formerly, influence the Edigars not to bid for small circles, and thereby secure the farms of *whole* taluks for themselves. The local officers will be instructed to prevent such evils. For want of proper bids for the toddy vend farm of the Bangalore Taluk including the Civil and Military Station and City of Bangalore, the farm was ordered to be worked under *Amani* (departmental) management. Accordingly it was under amani management during the last three months, *viz.*, April, May and June, of the year under report.

14. *Retail Rates of Date Toddy.*—The prescribed retail rates at which date toddy was sold to the public, were as follows:—

District.	Locality.	Price per seer equal to one Imperial quart.						Fixed Price per seer for Bakers.		
		Maximum.			Minimum.					
Bangalore ...	Civil and Military Station and City ...	0	1	6	0	1	0	0	1	0
	Kasabas of Taluks	0	1	3	0	0	10	..	..	..
	In villages	0	1	0	0	0	8	..	...	...
Kolar ...	Kasabas of Taluks ...	0	1	3	0	0	10	...	...	...
	In villages	0	1	0	0	0	8	.	...	...
Tumkur ...	Kasabas of Taluks	0	1	3	0	0	10	.	...	...
	In villages	0	1	0	0	0	8	...	...	...
Mysore ...	Mysore Town	0	1	0	0	0	8	...	...	...
	Kasabas of Taluks except Attikuppa and Nagamangala ...	0	0	10	0	0	6	...	...	...
	Attikuppa and Nagamangala ...	0	1	0	0	0	6	...	...	...
	In villages	0	0	0	0	0	4	...	...	...
Hassan ...	Hassan Town	0	1	0	0	0	10	...	...	...
	Other Taluk Kasabas	0	1	0	0	0	6	...	...	...
	In villages	0	0	6	0	0	4	..	...	...
Kadur ...	Taluk Kasabas	0	1	4	0	0	6	...	..	...
	In villages	0	1	0	0	0	6	...	...	...
Shimoga ...	Shimoga Town	0	1	6	0	1	0	...	...	...
	Channagiri and Honnali Taluks ...	0	1	0	0	0	6	...	...	...
	All other parts of the District ..	0	1	6	0	0	6	...	...	...
Chitaldroog ...	In Kasabas of Taluks and villages ...	0	1	0	0	0	6	...	...	...

15. *Date Plantation.*—In consequence of the paucity or non-existence of date groves in some taluks, and of the declining condition of those in other taluks, the Deputy Commissioners have been requested to arrange at once for raising date plantations in suitable localities. The Deputy Commissioner of the Kolar District reports—"Date plantations are being opened in different taluks of the District, in view to "meet the local demand of toddy which at present is obtained at considerable expense "from distant topes. Nearly over an area of 100 acres was brought under date "cultivation. About 12,000 palmyra nuts were procured from the North Arcot "District and dropped in the Kolar and Bowringpet Taluks. The plants are in a fair "condition, and about 15,000 nuts more will be put down at an early date". Mr. Davy, Assistant to the Excise Commissioner, reports.—"I was glad to observe the "experiment of sowing date seed on selected spots has been commenced in a small "way at the "Lashker Vanams" "at Kunigal." The Deputy Commissioner of the Shimoga District reports that date seeds have been sown in appropriate lands in the Taluks of Shimoga, Channagiri, Honnali and Shikarpur. No appreciable attempts seem to have been made as yet in other Districts to raise such plantations. Suitable localities in the Bangalore District to put down date seeds have been suggested to the Deputy Commissioner.

16. *Bagani Toddy.*—The right of drawing toddy from Bagani trees (sago-palm) (*caryota urens*) for consumption and sale, was disposed of by villages, as usual, in the Malnad Districts of Shimoga, Kadur and Hassan. No rules exist at present to regulate the administration of this item. The requisite Rules have been drafted and submitted to Government for approval and publication. In connection with Bagani toddy, the Deputy Commissioner of the Kadur District reports—"If the sale, &c., "of this item is arranged on a sound system as the sale of date toddy is done, a larger "revenue may be expected to Government." The Deputy Commissioner of the Shimoga District remarks—"Further development of the revenue will be apparent "after the termination of the present contract, as the needful is being done to give "out Bagani also in future to the local professionals, generally "Halepikes", as far "as possible, on the lines of the date toddy system."

17. *Ganja.*—The cultivation of Ganja hemp (*cannabis sativa linn*) is permitted in the Province subject to the following conditions:—

(1) that the cultivator shall obtain a Patta or License in the prescribed form;

(2) that the quantity of Ganja prepared, shall be weighed in the presence of the village officials concerned;

(3) that the Ganja raised shall be sold to the Government Contractor or exported under a pass from the Deputy Commissioner; and

(4) that the License holder shall retain for his own private consumption, Ganja not exceeding 14 lbs. under a Pass from the Amildar; provided that the area of land cultivated with hemp, is not less than one acre.

The Ganja contractor for the year under report was Mr. C. Papanna, the amount of revenue guaranteed by him for the year being Rs. 8,000. The supplies of Ganja required for consumption in this Province, were imported by him from the Madras Presidency. He, as wholesale vendor, sold Ganja to retail vendors through his licensed agents at wholesale shops opened at authorized places, the wholesale and retail prices being as per particulars below:—

	Name of Drug.	Wholesale Price.			Retail Price.		
		Rs.	A.	P.	Rs.	A.	P.
1.	Ganja per seer of 24 tolas	0	10	0	0	13	0
2.	Majum or any other preparation of Ganja (except Halva) per seer of 24 tolas	0	4	0	0	6	0

No license fee was levied on retail vend except in the towns of Bangalore and Mysore where a fee of three Rupees and one Rupee, respectively, per mensem, was charged for each license.

18. *Opium.*—No poppy cultivation was carried on in the Province, the requisite supplies of opium for consumption being obtained from the British Opium Agent at Malwa and sold to retail vendors at the Government Treasuries. The prescribed prices and license fees of Opium were as per details below:—

Price at which Government sold opium to licensed vendors.	6¼ annas per tola or Rs. 9—6—0 per seer of 24 tolas.
Price at which licensed vendors sold it to the consuming public.	7½ annas per tola or Rs. 11—4—0 per seer of 24 tolas.

A fee of Rs. 9 per quarter was levied for each Vendor's license in the towns of Bangalore, Mysore, Shimoga and Chikmagalur; and in all other stations no fee was levied, except where the "sales" in any shop exceeded Rs. 6 per month, in which case a small fee of eight annas per mensem was levied. The word "sales" in the present Rule being evidently an error, it has been proposed that the word "profits" shall be substituted for "sales".

19. *Sayer or Land Customs.*—The articles which contributed to the State Revenue under Sayer or Land Customs were:— 1 Arecanut, 2 Betel-leaves, 3 Tobacco and 4 Cocoanut. But the Sayer duty was levied *directly* only on arecanut throughout the Province, and on the remaining articles the duty was levied in the shape of *Octroi* in certain Municipal towns, one-half of the realizations being credited to State Revenue under "Sayer," and the other half being retained for Municipal purposes.

20. *Direction and Control of the Department.*—The direction and control of the Department vested in the Excise Commissioner. Mr. L Ricketts presided over the Department throughout the year. The Deputy Commissioners were the executive officers of the respective Districts, being assisted by the following Assistant Commissioners:—

1.	Bangalore ..	Mr. C. Raghavacharlu for a portion of the year and Mr. Laing-Meason for the remainder of the year.
2.	Kolar ..	Mr. K. Doraswami Iyer.
3.	Tumkur ..	None.
4.	Mysore ...	None.
5.	Hassan ..	Mr. Srinivasacharlu.
6.	Kadur ...	Mr. Pulmer in General work, and Mr. J. G. McDonnell in Detective work.
7.	Shimoga ..	Mr. Ramaswami Iyer in General work, and Mr. J. G. McDonnell in Detective work.
8.	Chitatdroog ..	Mr. Mir Kamaludin.

21. *District Excise Administration Reports.*—The District Excise Administrartion Reports reached the Head-quarter Office on the following dates:—

(1) Bangalore, on 30th October 1893.
(2) Kolar, on 7th October 1893.
(3) Tumkur, on 26th October 1893.
(4) Mysore, (not yet received).
(5) Hassan, on 6th October 1893.
(6) Kadur, on 11th September 1893.
(7) Shimoga, on 23rd August 1893.
(8) Chitaldroog, on 8th September 1893.

CHAPTER II—Abkari.

Section I—*Arrack.*

22. *Farm Depots and Bonded Depôts.*—The Farm Depôts in the Bangalore District numbered 20 against 16 in the previous year. The Bonded Depôts in the remaining Districts and Bangalore City numbered 57 against 56 in the previous year, as particularized below:—

District.	1891-92.	1892-93.
Bangalore City	1	1
Kolar	12	13
Tumkur	5	5
Mysore	9	9
Hassan	6	6
Kadar	7	7
Shimoga	11	11
Chitaldroog	5	5
Total.....	56	57

23. *Number of Separate Shops.*—The "Separate Shops" in the Towns of Bangalore and Mysore and Kolar Gold Fields numbered 26, 19 and 17, respectivly, against the same numbers in the previous year.

24. *Shops under Vend Farmers.*—The Arrack shops under the Vend Farmers of the various circles numbered 788 against 758 in the previous year, as per following particulars :—

District	1891-92.	1892-93.
Bangalore	201	198
Kolar	165	159
Tumkur	36	38
Mysore	47	49
Hassan	37	36
Kadur	82	101
Shimoga	142	168
Chitaldroog	48	39
Total	758	788

The increase in the Kadur District was due to additional shops having been opened to suppress illicit distillation, and in the Shimoga District it was partly due to the same cause, and partly to the fact that the shops which the farmers had not opened in certain authorized places in 1891-92 were opened in 1892-93.

25. *Population per shop.*—In the Towns of Bangalore and Mysore there was one shop to 3,088 and 3,897 inhabitants, respectively. In the *mofussil* there was one shop to 5,950 inhabitants and to an area of 35 square miles, as per details below :—

District.	Population per Shop.	Area per Shop.
		Sq. Miles.
Bangalore	3,145	14
Kolar	3,358	17
Tumkur	15,284	108
Mysore	22,628	102
Hassan	14,305	72
Kadur	3,268	26
Shimoga	3,143	24
Chitaldroog	10,615	102
Total.....	5,950	35

It will be seen from the above that, in the Districts of Tumkur, Mysore Hassan and Chitaldroog, the number of Arrack shops was comparatively small. This was because the drinking public in those Districts consumed Toddy chiefly.

26. *Issues of liquor from Central Distillery.*—The issues of various kinds of liquor from the Government Central Distillery during the year under report were as per details below :—

	Gls.	Drs.
20° Under-proof to the vend Farmers of the Bangalore District on *perpyament of duty*	64,713	28
20° Under-proof to the Bonded Depôt at the Civil and Military Station *free of duty*	88,804	43
20° Under-proof to the Bonded Depôt at the City of Bangalore *free of duty*	58,402	4
20° Under-proof to the Bonded Depôt in all the Districts, except the Bangalore District *free of duty* ...	253,457	3
Total.....465,377		27

	Gls.	Drs.
30° Under-proof on prepayment of duty	36	0
30° Under-proof to the Bonded Depôts in the Kolar, Kadur and Shimoga Districts *free of duty*... ...	312	38
Total.....348		38
Double-distilled liquors on prepayment of duty ...	602	32
Double-distilled liquors to the Bonded Depôts free of duty	68	0
Total..... 670		32
Grand Total 456,396		46

Of the above quantity, 312,239 gallons and 5 drams of liquor were transported to the Bonded Depôts at the City of Bangalore and in all the Districts except the Bangalore District, by Mr. C. Papanna, Government Contractor, the amount of remuneration payable to him for the same at the prescribed rates, namely ten pies per gallon for the City of Bangalore, and three annas per gallon for all the Districts except the Bangalore District, being Rs. 50,371—15—2.

27. *Consumption of Country Spirits.*—The total quantity of Country Spirits issued on prepayment of duty from the Central Distillery and Bonded Depôts during the year, amounted to gallons 372,758—7 against gallons 417,354—12 in the 15 months or gallons 329,558—45 in the 12 months of the previous year as per particulars below :—

Districts.	Quantity.			
	1891-92, for 12 months.		1892-93.	
	G.	D.	G.	D.
Bangalore City	51,116	24	58,035	0
Rest of the Bangalore District	64,739	10	65,601	32
Kolar Gold Fields	24,438	0	34,905	0
Rest of the Kolar District	43,125	18	47,496	41
Tumkur	11,378	22	13,050	0
Mysore Town	21,661	12	25,500	0
Rest of the Mysore District	15,535	50	16,219	8
Hassan	19,729	11	22,384	27
Kadur	36,750	29	45,247	18
Shimoga	33,538	11	37,252	18
Chitaldroog	9,674	17	7,066	16
Total	329,558	45	372,758	7

It will be seen from the above that the consumption of Country Spirits increased in all the Districts except Chitaldroog, and notably in the Kolar and Kadur Districts, and Bangalore and Mysore Towns. The increase in the Kolar District was due to the extensive employment of labor in and about the gold mines and Railway works, in the Kadur District to the opening of additional shops in or near Coffee Estates to supply licit liquor to the Lambanis and other drinking classes of laborers employed on Coffee Estates and to other preventive measures adopted to suppress illicit distillation, and in the Bangalore and Mysore Towns to the influx of large numbers of Vaddars and other drinking classes in search of employment on the Special Improvement Works.

28. *Ratio of Consumption.*—The ratio of consumption of Country Spirits per head of population, was as follows:—

Districts.	Population.	Ratio of Consumption.	
		G.	D.
Bangalore City	80,285	0	37
Rest of the Bangalore District	622,628	0	5
Kolar	591,030	0	7
Tumkur	580,786	0	1
Mysore Town	74,048	0	18
Rest of the Mysore District	1,108,766	0	1
Hassan	514,952	0	2
Kadur	330,063	0	7
Shimoga	527,981	0	4
Chitaldroog	413,984	0	1
Total.....	4,843,523	0	4

29. *Bung Wastage.*—The "Bung Wastage" on liquor received from the Central Distillery at the Bonded Depôts in all the Districts, except the Bangalore District, aggregated Gallons 3,483—33½ as per details below:—

Districts.	Quantity of liquor received.		Quantity of Bung Wastage.		Percentage.	
	G.	D.	G.	D.	G.	D.
Kolar	102,387	8	880	44¼	0	44
Tumkur	16,497	5	135	40¾	0	42
Mysore	52,904	44	462	49	0	44
Hassan	29,093	5	416	41	1	22
Kadur	57,090	43¼	760	38¼	1	16
Shimoga	47,395	50¼	693	27¾	1	23
Chitaldroog	9,192	2	132	47½	1	22
Total.....	314,561	4½	3,483	33½	1	5

The allowance of wastage at two per cent under the terms of the contract for carriage of Country Spirits to the Bonded Depôts amounted to Gallons 6,291—11 on the total quantity of liquor issued to the aforesaid Bonded Depôts during the year under report. But as the actual wastage amounted to Gallons 3,483—33½, the remainder, *viz.*, Gallons 2,807—28½, was issued to the vend farmers and separate shop-keepers. Therefore, the value of the liquor thus utilized by Government at 10½ annas per gallon, *viz.*, Rs. 1,842—7—4, has to be refunded to the contractor Mr. C. Papanna.

30. *Results of the Sales of Arrack Vend Farms.*—The results of the sales of Arrack Vend Farms for 12 months of the year under report, were as follows :—

District.	Number of vend circles or farms.	Amount of the highest bid. Rs.	A.	P.
Bangalore	32	21,461	4	0
Kolar	24	12,784	5	7
Tumkur	10	3,420	8	0
Mysore	16	3,259	14	5
Hassan	11	8,411	13	7
Kadur	17	12,354	11	2
Shimoga	22	16,676	0	10
Chitaldroog	8	3,388	8	0
Total.....	140	81,757	1	7

31. *Results of the sales of "Separate Shops".*—The results of the sales of "Separate Shops" for the above period were as per particulars below :—

Tracts.	Number of Separate Shops.	Amount of the highest bid. Rs.	A.	P.
Bangalore City	26	16,714	12	0
Mysore Town	19	7,085	0	0
Kolar Gold Fields	17	14,484	0	0
Total.....62		38,253	12	0

32. *Duty on Arrack.*—The duty prepaid on Arrack issued to Vend Farmers, Separate Shop-keepers and private parties amounted to Rs. 14,78,492—6—8 during the 12 months of the year under report against Rs. 14,81,829—4—2 for 15 months or Rs. 12,14,070 —0—10 for the last 12 months of the previous year, as per details below :—

District.	1891-92. For 12 months. Rs.	A.	P.	1892-93. Rs.	A	P.
Bangalore City	1,80,850	8	0	2,32,140	0	3
Rest of the Bangalore District	2,42,064	1	6	2,62,406	8	10
Kolar	2,52,368	14	2	3,29,607	3	6
Tumkur	42,489	9	9	52,199	4	9
Mysore Town	76,501	13	10	1,02,000	0	0
Rest of the Mysore District	58,117	5	10	65,050	8	9
Hassan	73,368	6	7	87,136	10	0
Kadur	1,36,309	15	6	1,75,333	7	11
Shimoga	1,24,067	8	3	1,44,352	13	1
Chitaldroog	27,931	15	5	28,265	13	7
Total... ..	12,14,070	0	10	14,78,492	6	8

During the first 12 months of 1891-92, under the old system, the duty on issues of Arrack was not prepaid, but was simply charged against the contractors and was subsequently recovered from them. During the remaining three months of 1891-92, *viz.*, April, May and June, the duty was prepaid under the new system which came to force on 1st April 1892. As the contract of the wholesale vend throughout the Province under the old system was held by a single firm, the contractors did not pay the whole of the duty belonging to each District into the Treasuries of the same District, but paid portions of it into the Bangalore District under the terms of the contract. Therefore, the actual collections of duty during the first twelve months of 1891-92 in each District cannot compare correctly with the figures of 1892-93, in which year, under the new system, the duty on issues of Arrack belonging to each District was prepaid into the Treasuries of the

same District; consequently, the duty charged for the liquor issued to each District, *i. e.*, the demand itself in nine months of 1891-92, and the duty prepaid in April, May and June 1892, are taken into account for the purpose of comparison with the results of each District in 1892-93, in which year the demand and collection were one and the same.

33. *Collections.*—The collections under all heads of Arrack aggregated Rs. 17,72,872—10—3 against Rs. 15,13,424—5—4 in the 15 months, or Rs. 12,45,643—2—3 in the 12 months of the previous year, as particularized below :—

Particulars.	1891-92. For 12 months.			1892-93.		
	Rs.	A.	P.	Rs.	A.	P.
Duty including Local Cess...	12,14,070	0	10	14,78,492	6	8
Rental	19,340	3	10	1,18,925	1	8
Proportionate cost of Establishment from the Civil and Military Station	7,584	2	6	15,824	4	2
Rent of the Distillery Buildings	2,250	0	0	3,893	11	6
On account of the arrears of the previous contract	2,398	11	1	1,55,737	2	3
Total.....	12,45,643	2	3	17,72,872	10	3

The increase of revenue was mainly due (1) to the revised system of Arrack management introduced in April 1892, (2) to the enhanced rate of duty from Rs. 3—5—0 to Rs. 4—0—0 in *Maidan* and Rs. 3—14—0 in *Malnad* and (3) to the sale of the right of vend.

34. *Incidence of Arrack Revenue per head of population.*—The incidence of Arrack revenue per head of population throughout the Province, excluding the Civil and Military Station of Bangalore, was Re. 0—4—10 against Re. 0—4—0 in the previous year; and in the City of Bangalore it was Rs. 2—14—3 against Rs. 2—4—0 and in the Mysore Town it was Rs. 1—6—0 against Rs. 1—0—6 in the previous year.

Section II.—*Country Beer.*

35. *Revenue from Country Beer.*—No duty or fee was derived from Country Beer, as no Beer taverns existed during the year under report. The Deputy Commissioner, Bangalore District, reports.—"Mr. Abraham, the Licensed Manufacturer, "discontinued the working, and consequently the license was not renewed. Tenders "were invited for the working of the Brewery, but none of the applicants consented "to brew beer with the ingredients prescribed to them."

Section III.—*Foreign Liquors.*

36. *Revenue from Foreign Liquors.*—The revenue derived from Foreign Liquor in shape of license fees, aggregated Rs. 1,179—4—0 against Rs. 626—10—10 in 15 months or Rs. 626—10—10 in 12 months of the previous year, as per particulars below :—

District.	No. of Shops.		Amount of License Fees.					
	1891-92.	1892-93.	1891-92. For 12 months.			1892-93.		
			Rs.	A.	P.	Rs.	A.	P.
Bangalore	7	7	4	8	0	56	4	0
Kolar	4	4	49	8	0	400	0	0
Tumkur	2	2	105	0	0	31	4	0
Mysore	9	9	297	8	0	179	4	0
Hassan	3	3	53	0	0	212	8	0
Kadur	7	7	78	0	0	200	0	0
Shimoga	2	2	39	2	10	100	0	0
Chitaldroog	...	...	...	...	...	...	...	...
Total.....	34	34	626	10	10	1,179	4	0

Section IV.—*Toddy.*

37. *Retail Date Toddy Shops.*—The retail Date Toddy shops before the introduction of the new scheme numbered 2,892, as per particulars below :—

Districts.	No. of Shops.
Civil and Military Station of Bangalore	9
Bangalore City	11
Rest of the Bangalore District	301
Kolar	321
Tumkur	581
Mysore	881
Hassan	209
Kadur	104
Shimoga	113
Chitaldroog	362
Total.....	2,892

During the sales of the Vend Rent Circles, the intending bidders represented that some of the shops which existed in former years had not been opened by the late District Contractors, and requested that they might be included in the sales, as there was a demand for the same. Accordingly, the special officers who conducted the sales included such shops in the circles concerned, so that after the introduction of the new system, the shops numbered 3,005 as detailed below :—

Districts.	No. of Lhops.
Civil and Military Station of Bangalore	9
Bangalore City	11
Rest of the Bangalore District	324
Kolar	336
Tumkur	590
Mysore	920
Hassan	218
Kadur	110
Shimoga	115
Chitaldroog	372
Total.....	3,005

Note.—The statistics of the Civil and Military Station of Bangalore so far as Date Toddy is concerned are embodied in this report, because the Toddy shops there-of were included in the Vend Farm of the Bangalore Taluk.

38. *Population per shop.*—The following table exhibits the population per Date Toddy shop :—

District.	Population per shop.	Area per shop in square miles.
Bangalore Civil and Military Station	11,120	1·2
Do City	7,298	·7
Rest of the Bangalore District	1,922	8
Kolar	1,759	9
Tumkur	9,084	10
Mysore	1,285	5·5
Hassan	2,362	12
Kadur	3,001	24
Shimoga	4,591	35
Chitaldroog	1,113	10·8
For the whole Province.....	1,645	9

39. *Collections under Date Toddy Rental.*—The collections under Date Toddy rental aggregated Rs. 13,90,169—8—6 against Rs. 11,45, 757—2—3 in 15 months or Rs. 8,38,687—9—2 for 12 months of the previous year as per particulars below :—

Districts.	1891-92, for 12 months.			1892-93.		
	Rs.	A.	P.	Rs.	A.	P.
Bangalore	1,26,382	12	8	2,06,129	9	0
Kolar	79,827	0	10	1,30,357	7	1
Tumkur	1,19,013	10	10	2,32,624	12	10
Mysore	2,55,839	7	6	4,36,912	15	0
Hassan	63,119	13	5	1,12,629	9	4
Kadur	28,306	5	4	50,238	15	1
Shimoga	18,988	7	8	39,529	4	8
Chitaldroog	1,47,209	14	11	1,81,746	15	6
Total.....	8,38,687	9	2	13,90,169	8	

The increase of revenue was due to the introduction of the new system which had the effect of securing to Government the money which formed the profits of middlemen under the old system.

40. *Incidence of Date Toddy Revenue.*—The incidence of Date Toddy Revenue per head of population was Rs. 0—4—6 against Re. 0—2—8 for the whole Province including the Civil and Military Station as per particulars below :—

Districts.	Incidence.					
	1891-92, for 12 months.			1892-93.		
	Rs.	A.	P.	Rs.	A.	P.
Bangalore	0	2	6	0	4	1
Kolar	0	1	7	0	3	6
Tumkur	0	3	3	0	6	5
Mysore	0	3	5	0	5	11
Hassan	0	1	11	0	3	6
Kadur	0	1	4	0	2	5
Shimoga	0	0	7	0	1	2
Chitaldroog	0	5	8	0	7	0
For the whole Province.....	0	2	8	0	4	6

41. *Demand under Rental from Bagani Toddy*—The right of drawing toddy from Bagani trees for consumption with power to sell it, was disposed of by villages in the Hassan, Kadur and Shimoga Districts, as usual, the demand under it being as follows :—

Years.	Hassan.			Kadur.			Shimoga.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1891-92 for 12 months	2,201	9	3	1,476	3	0	6,761	14	7	10,439	10	10
1892-93	1,878	12	3	2,026	13	6	6,913	1	5	10,818	11	12

42. *Collections under Rental from Bagani Toddy.*—The collections under rental from Bagani toddy amounted to Rs. 12,020-3-11 against Rs. 11,083-2-8 for 15 months or Rs. 9,750-14-4 for 12 months of the previous year as per particulars below :—

Years.	Hassan.			Kadur.			Shimoga.			Total.		
1891-92 for 12 months ...	2,292	10	3	1,486	7	11	5,971	12	2	9,750	14	4
1892-93	2,510	5	3	1,806	10	10	7,703	3	10	12,020	3	11

SECTION V.—*Ganja.*

43. *Collections of Ganja Hemp.*—Ganja hemp was not cultivated in any District of the Province.

44. *Import of Ganja.*—The Ganja imported by the contractor amounted to 73,163 seers against 46,025 seers for 15 months or 46,025 seers for 12 months of the previous year.

45. *Wholesale Shops.*—The wholesale shops which were established for the convenience of Retail Vendors numbered as follows:—

Districts.	No. of Wholesale Shops.	
	1891-92.	1892-93.
Bangalore	14	12
Kolar	9	12
Tumkur	5	5
Mysore	9	9
Hassan	5	5
Kadur	5	7
Shimoga	7	9
Chitaldroog	3	3
Total	57	62

46. *Retail Shops.*—The retail shops were limited to meet the wants of the consumers. The shops numbered as per particulars below :—

Districts.	No. of Retail Shops.	
	1891-92.	1892-93.
Bangalore City	3	3
Rest of Bangalore District	21	20
Kolar District	18	20
Tumkur	8	14
Mysore Town	5	5
Rest of Mysore District	15	15
Hassan District	5	6
Kadur	9	10
Shimoga	22	23
Chitaldroog	3	3
Total.....	109	119

47. *Ratio of Retail Shops to population.*—The *ratio* of retail shops to population was as follows :—

Bangalore City ..1 to 26,762 inhabitants.
Mysore Town ..1 to 12,341 do
Rest of the Province ..1 to 46,892 do

48. *Consumption of Ganja.*—The total consumption of the drugs amounted to 41,325 seers and 15 tolas against 44,412 seers and 11 tolas for 15 months or 36,835 seers and 20 tolas for 12 months as per particulars below :—

Districts.	Ganja.				Majum.			
	1891-92, for 12 months.		1892-93.		1891-92, for 12 months.		1892-93.	
	Seers.	T.	Seers.	T.	Seers.	T.	Seers.	T.
Bangalore	7,984	18	8,001	6	183	0	164	0
Kolar	4,197	20	4,429	21	242	18	246	0
Tumkur	3,049	12	3,775	12	1	0	...	...
Mysore	11,076	0	10,795	0	496	0	585	0
Hassan	1,560	0	2,586	0	2	0	...	...
Kadur	3,259	0	4,866	0	14	0	...	...
Shimoga	4,578	0	5,219	0	52	0	118	0
Chitaldroog	140	0	540	0	...	...	...	...
Total ...	35,845	2	40,212	15	990	18	1,113	0

The increase of consumption of Ganja may in part be attributed to stricter ion and to the prosecution of a number of cases of illegal cultivation of which facts doubtless tended to increase the sales of licit drugs.

Incidence of consumption.—The incidence of consumption per head of population was $\frac{1}{5}$th of a tola.

50. *Collections on account of Ganja Revenue*.—The collections on account of Ganja revenue aggregated Rs. 14,408-4-3 against Rs. 16,435-9-3 for 15 months or Rs. 13,705-2-4 for 12 months of the previous year as per details below :—

Districts.	1891-92, for 12 month.			1892-93.		
	Rs.	A.	P.	Rs.	A.	P.
Bangalore	3,200	8	6	2,427	8	5
Kolar	1,504	2	10	2,467	4	11
Tumkur	1,057	15	0	1,469	15	9
Mysore	4,732	9	6	2,023	12	9
Hassan	537	13	0	1,253	5	6
Kadur	1,070	2	9	1,937	9	2
Shimoga	1,556	7	3	2,544	12	9
Chitaldroog	45	7	6	283	15	0
Total.....	13,705	2	4	14,408	4	3

51. *Incidence of Ganja Revenue*.—The incidence of Ganja revenue per head of population was $\frac{1}{2}$ pie.

Section VI.—*Opium*.

52. *Retail Opium Shops*.—The retail Opium shops numbered 60 against 52 in the previous year as per particulars below :—

Districts.	1891-92.	1892-93.
Bangalore	11	11
Kolar	6	8
Tumkur	4	5
Mysore	17	17
Hassan	3	3
Kadur	4	7
Shimoga	4	6
Chitaldroog	3	3
Total... ..	52	60

53. *Consumption of Opium*.—The consumption of Opium amounted to 4,612 seers and 2 $\frac{3}{16}$ tolas against 5,236 seers and $\frac{5}{16}$ tolas for 15 months, or 4,174 seers and 10 $\frac{5}{16}$ tolas for 12 months of the previous year as per following details :—

Districts.	1891-92 for 12 months.		1892-93.	
	Seers.	Tolas.	Seers.	Tolas.
Bangalore City	843	18½	783	21
Rest of Bangalore District				
Kolar District	353	0	361	3
Tumkur	127	0	141	18
Mysore Town	910	12 $\frac{5}{16}$	973	7 $\frac{11}{16}$
Rest of Mysore District				
Hassan District	161	0	167	0
Kadur	334	20	361	4½
Shimoga	169	23½	175	12
Chitaldroog	24	0	57	0
Huzur Treasury	1,250	8	1,591	0
Total.....	4,174	10 $\frac{5}{16}$	4,612	2 $\frac{3}{16}$

54. *Incidence of Opium consumption.*—The incidence of opium consumption per head of population was $\frac{1}{44}$ of a tola against $\frac{1}{38}$ of a tola for 15 months or $\frac{1}{48}$ of a tola for 12 months of the previous year.

55. *Revenue from Opium.*—The revenue derived from the sales of opium in Government Treasuries amounted to Rs. 32,636—0—2 against Rs. 38,422—1—6 for 15 months or Rs. 30,841—10—10 for 12 months of the previous year, as per particulars below;—

Districts.	1891-92 for 12 months.			1892-93.		
	Rs.	A.	P.	Rs.	A	P.
Bangalore	7,910	5	8	7,348	13	3
Kolar	3,309	6	0	3,385	8	9
Tumkur	1,190	10	0	1,328	14	6
Mysore	8,536	1	6	9,124	14	4
Hassan	1,509	6	0	1,565	10	0
Kadur	3,139	1	0	3,386	2	2
Shimoga	1,593	8	11	1,645	5	0
Chitaldroog	225	0	0	534	6	0
Huzur Treasury	3,428	3	9	4,310	6	2
Total.....	30,841	10	10	32,630	0	2

56. *Incidence of Opium Revenue per head of population.*—The incidence of Opium Revenue per head of population was Re. 0—0—1·5.

57. *Total cost incurred in procuring Opium from Malwa.*—The total cost incurred in procuring opium from Malwa was as follows:—

	Rs.	A.	P.
Price of opium paid to the Opium Agent at Malwa ...	11,752	8	0
Railway fare, cartage, &c., wastage and dryage ...	1,093	3	11
Total.....	12,845	11	11

Therefore the net profits derived by Government amounted to Rs. 19,784-4-3 against Rs. 23,976-14—9 for 15 months or Rs. 21,935-0-1 for 12 months of the previous year.

SECTION VII.—Miscellaneous.

58. *Collections under all Miscellaneous heads of Abkari.*—The collections under all Miscellaneous heads of Abkari including interest amounted to Rs. 4,822—6—10 against Rs. 3,230—0—2 for 15 months, or Rs. 2,584,—0—2 for 12 months of the previous year as detailed below :—

Districts.	Interest.						Other Items.					
	1891-92 for 12 months.			1892-93.			1891-92 for 12 months.			1892-93.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.
Bangalore	...	...	...	458	0	0	254	9	5	78	7	6
Kolar	195	15	10	304	9	3	55	8	0	0	8	0
Tumkur	17	1	4	556	4	1	4	14	8	180	12	0
Mysore	910	0	0	1,191	11	4	4	7	1	52	6	11
Hassan	192	9	6	450	8	9	202	2	0	124	11	5
Kadur	17	1	4	182	1	1	235	10	1	45	10	7
Shimoga	35	9	6	167	3	4	154	5	6	120	10	9
Chitaldroog	36	2	8	566	14	8	1	0	0	61	1	4
Huzur Treasury	...	...	...	274	9	10	266	15	3	6	4	0
Total.....	1,404	8	2	4,151	14	4	1,179	8	0	670	8	6

CHAPTER III.—SAYER.

59. *Revenue from Sayer or Land Customs.*—The collections from Sayer or Land Customs under all heads aggregated Rs. 3,98,126—10—6, against Rs. 5,16,496—10—1 for 15 months or Rs. 3,98,061—3—1 for 12 months of the previous year as per particulars in the following table:—

Districts.	1891-92 for 12 months.			1892-93.		
	Rs.	A.	P.	Rs.	A.	P.
Bangalore	5,209	2	9	4,883	5	10
Kolar	698	3	3	2,065	5	3
Tumkur	42,667	0	9	48,435	8	8
Mysore	5,262	6	9	5,058	2	2
Hassan	3,874	10	6	3,965	11	1
Kadur	91,969	0	4	1,05,186	9	5
Shimoga	2,42,819	11	7	2,22,934	9	1
Chitaldroog	5,560	15	2	5,597	6	11
Total.....	3,98,061	3	1	3,98,126	10	6

The main item of Sayer Revenue was arecanut. The two Districts of Kadur and Shimoga contributed 82·4 per cent of the total receipts against 84 per cent in the previous year.

CHAPTER IV.—FINANCIAL RESULTS.

60.—*Gross Receipts.*—The gross receipts under all Excise (Abkari and Sayer) heads were as per details below:—

Excise Heads.	1891-92. 3 months, April, May and June 1891.			1891-92. 12 months, July 1891 to June 1892			1892-93.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Arrack	2,67,781	3	2	12,45,643	1	3	17,72,872	10	3
2. Beer	545	8	0	2,680	3	9	...	...	...
3. Foreign liquors	...	...	...	626	10	10	1,179	4	0
4. Date Toddy	3,07,069	9	1	8,38,687	9	2	13,90,169	8	6
5. Bagani do	1,332	4	4	9,750	14	4	12,020	3	11
6. Ganja	2,730	6	11	13,705	2	4	14,408	4	3
7. Opium	7,580	6	8	30,841	10	10	32,636	0	2
8. Miscellaneous	646	0	0	2,584	0	2	4,822	6	10
Total... ..	5,87,685	6	1	21,44,519	5	8	32,28,108	5	11
9. Sayer	1,18,435	7	10	3,98,061	3	1	3,98,126	10	6
Grand Total.....	7,06,120	13	11	25,42,580	8	9	36,26,235	0	5

61. *Expenditure.*—The gross amount of charges and disbursments of the Excise,(Abkari and Sayer) Department, aggregated Rs. 2,05,148-7-7 against Rs. 1,26,611-4-9 in the previous year as per particulars below :—

Items of Expenditure.	1891-92. 3 months, April, May and June 1891.			1891-92. 12 months, from July 1891 to June 189			1892-93.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P
Pay of Excise Commissioner	3,600	0	0	14,297	0	0	10,200	0	0
Do Special Assistant Commissioner ...	1,500	0	0	6,000	0	0	6,000	0	0
Bonus to Mr. McDonnell	...	...	...	...	...	...	2,500	0	0
,, Special Revenue Officer for Toddy ...	...	...	...	...	...	...	400	0	0
Head Quarter Establishment	4,316	0	0	16,479	0	0	15,953	5	10
Executive Staff	3,934	0	0	15,734	0	0	16,620	6	1
Detective Staff	2,195	0	0	8,730	0	0	10,608	3	8
Contingencies	417	0	0	1,669	0	0	1,511	13	11
Batta to officials not drawing fixed allowances	...	...	...	...	...	...	579	6	8
Instrument, furniture, &c.	209	0	0	873	0	0	602	6	10
Travelling allowances	966	0	0	3,863	0	0	2,413	5	8
One anna establishment cess paid to Civil and Military Station	...	...	...	5,857	10	0	5,680	4	2

Items of Expenditure.	1891-92. 3 months, April, May and June 1891.			1891-92. 12 months from July 1891 to June 1892.			1892-93.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Price of opium, wastage, &c.	5,538	8	0	8,906	10	9	12,845	11	11
Secret Service and Rewards	49	0	0	194	0	0	433	1	0
Establishment entertained in the Comptroller's Office for auditing Excise accounts ...	...	...	...	787	0	0	1,200	0	0
Temporary Office Establishment ..	...	...	...	50	0	0	300	0	0
Toddy Establishment	...	...	...	...	...	...	33,441	0	10
Temporary Establishment	...	...	...	30,276	0	0	1,089	15	8
Contingencies of Establishment... ...	..	...	...	...	...	...	266	6	1
Travelling Allowance of do	...	...	...	...	...	...	1,178	7	1
Remuneration to Mr. C. Papanna for carrying liquor to Districts, &c.	...	...	...	...	...	...	57,252	12	3
Difference between price of liquor fixed by Government and that paid to Messrs. Parry & Co, on account of imported liquor ...	...	...	...	...	...	...	23,704	2	6
Total, Abkari.....	22,724	8	0	1,13,679	4	9	2,04,780	14	2
Sayer.....	3,233	0	0	12,932	0	0	12,932	15	8
Grand Total.....	25,957	8	0	1,26,611	4	9	2,17,713	13	10

62. *Surplus Revenue.*—The aforesaid details show that the net receipts under Abkari and Sayer after deducting all charges were as per details below :—

Years.	Net Abkari Revenue.			Net Sayer Revenue.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1891-92. April, May and June 1891	5,64,960	14	1	1,15,202	7	10	6,80,163	5	11
1891-92. From July 1891 to June 1892	20,30,340	0	11	3,85,129	3	1	24,15,969	4	0
1892-93.	30,23,327	7	9	3,85,193	10	10	34,08,521	2	76

CHAPTER V.—Measures for the protection of Excise Revenue.

63. *Inspection of Bonded and Farm Depots.*—The inspection of the Arrack Vend Farm Depôts in the Bangalore District and of the Arrack Bonded Depôts in the remaining Districts and at the City of Bangalore, as well as of the Arrack, Ganja and Opium retail shops and Ganja wholesale shops in all the Districts was regularly carried out during the year under report.

64. *Preventive Measures.*—With a view to suppress illicit distillation in the Kadur and Shimoga Districts, a few new arrack shops were opened in or near Coffee Estates in the Kadur District with the consent of Coffee Planters, and near the Lambani Tandas in the Shimoga District. The Tandas were frequently visited by Detective Assistant Supervisors.

65. *General Results.*—In the year under report 303 cases affecting 387 persons were prosecuted before the Magistracy against 320 cases affecting 452 persons in the previous year. Of the said persons, 342 or 88 per cent were convicted against 418 or 96 per cent in the previous year. The following table exhibits the details of each District :—

Districts.	Years.	Dilution of Liquor.			Illicit Distillation.			Other Offences.			Total.		
		No. of Cases prosecuted.	No. of Persons concerned.	No. of Persons convicted.	No. of Cases prosecuted.	No. of Persons concerned.	No. of Persons convicted.	No. of Cases prosecuted.	No. of Persons concerned.	No. of Persons convicted.	No. of Cases prosecuted.	No. of Persons concerned.	No. of Persons convicted.
Bangalore ...	1891-92	25	28	25	...	...	...	4	4	4	29	32	29
	1892-93	**20**	**20**	**18**	...	...	..	**7**	**8**	**7**	**27**	**28**	**25**
Kolar	1891-92	18	24	24	...	...	...	13	18	12	31	42	36
	1892-93	**3**	**5**	**5**	...	...	...	**28**	**40**	**39**	**31**	**45**	**44**
Tumkur... ...	1891-92	2	2	2	...	...	...	35	43	42	37	45	44
	1892-93	**7**	**7**	**6**	...	...	...	**42**	**45**	**37**	**49**	**52**	**43**
Mysore	1891-92	28	34	30	...	...	...	24	42	40	52	76	70
	1892-93	**8**	**12**	**9**	...	...	...	**15**	**16**	**14**	**23**	**28**	**23**
Hassan	1891-92	19	19	18	...	...	...	18	25	25	37	44	43
	1892-93	**3**	**3**	**2**	..	...	..	**6**	**6**	**5**	**9**	**9**	**7**
Kadur	1891-92	16	20	20	10	10	10	13	15	15	39	45	45
	1892-93	**8**	**9**	**8**	**22**	**25**	**25**	**23**	**23**	**18**	**53**	**57**	**51**
Shimoga ...	1891-92	39	50	46	14	15	12	33	89	80	86	154	138
	1892-93	**8**	**22**	**18**	**20**	**27**	**22**	**23**	**50**	**63**	**51**	**99**	**103**
Chitaldroog ..	1891-92	2	2	2	...	...	...	7	12	11	9	14	13
	1892-93	...	...	...	...	...	...	**60**	**69**	**46**	**60**	**69**	**46**
Total	1891-92	149	179	167	24	25	22	147	248	229	320	452	418
	1892-93	**57**	**78**	**66**	**42**	**52**	**47**	**204**	**257**	**229**	**303**	**387**	**342**

66. *General Remarks.*—The duties of the Excise Department have been fairly performed on the whole during the year under report. The Excise Commissioner's office being short-handed and the pay of the officials inadequate, considering the important and responsible work which most of the officials have to perform, a proposition statement for the revision of the office with an increased scale of pay has been submitted to Government for sanction. The Excise work in Taluks having considerably increased, a proposition to restore the old appointment of a Vottu Mutsaddi for each Taluk has also been submitted to Government.

67. *Annual Returns.*—The usual annual returns are appended.

L. RICKETTS,

Excise Commissioner in Mysore.

No. I.

Total revenue derived from duties upon the consumption of spirits, fermented liquors and drugs in the Mysore State for 1892-93.

Serial Number.	Names of Districts.	Population.				Revenue from duty on—				Incidence per head of population.	No. of licenses for retail of any of the foregoing.	Population per License.	Remarks.
		Muhammadans.	Hindus and others.	Total	No. of persons to the square mile.	Spirits.	Foreign liquors, Beer and other fermented liquors (Toddy).	Drugs.	Total Excise Revenue.				
1	Bangalore	45,335	6,57,578	7,02,913	275·9	5,31,004 7 10	2,08,185 13 0	9,776 5 8	7,46,966 10 6	1 1 0	224	3,138	
2	Kolar	32,405	5,58,725	5,91,031	192·2	3,56,711 15 7	1,30,757 7 1	5,852 13 8	4,93,322 4 4	0 13 4	176	3,358	
3	Tumkur	25,241	5,55,545	5,80,786	141·9	55,639 3 11	2,32,656 0 10	2,793 14 3	2,91,144 3 0	0 5 0	38	15,283	
4	Mysore	48,501	11,33,313	11,81,814	238·0	1,78,524 2 1	4,37,092 3 0	11,148 11 1	6,16,765 0 2	0 8 4	68	17,379	
5	Hassan	13,655	5,01,297	5,14,952	197·8	95,063 3 2	1,15,377 6 7	2,818 15 6	2,13,259 9 3	0 6 7	36	14,304	
6	Kadur	15,565	3,14,498	3,30,063	121·2	1,88,397 5 4	52,220 9 11	5,323 11 4	2,45,941 10 7	0 11 11	101	3,268	
7	Shimoga	30,197	4,97,784	5,27,981	132·4	1,60,696 4 2	47,332 8 6	4,190 1 9	2,12,208 14 5	0 6 5	168	31,42	
8	Chitaldroog	18,182	3,95,802	4,13,984	103·6	31,330 14 3	1,81,746 15 6	818 5 0	2,13,896 2 9	0 8 6	39	10,615	
	Total	2,29,081	46,14,442	48,43,523	173	15,97,417 8 4	14,03,359 0 5	42,727 14 3	30,43,504 7 0	0 10 1	850	5,698	

No II.

Revenue derived from duty on the consumption of spirits in the Mysore State for 1892-93.

Serial Number.	Names of Districts.	Population.			No. of persons to the square mile.	No. of wholesale Licenses.	Revenue from—			Incidence per head.	Number of licenses for retail.	Population per license.	Remarks.
		Muhammadans.	Hindus and others.	Total.			Foreign spirits.	Country spirits.	Total.				
1	Bangalore	45,835	6,57,578	7,02,913	275·9	Nil.	56 4 0	5,31,004 7 10	5,31,060 11 10	0 12 0	224	3,138	
2	Kolar	32,405	5,58,625	5,91,031	192·2		400 0 0	3,56,711 15 7	3,57,111 15 7	0 9 8	176	3,358	
3	Tumkur	25,241	5,55,545	5,80,786	141·9		31 4 0	55,689 3 11	55,720 7 11	0 1 6	38	15,283	
4	Mysore	48,501	11,33,313	11,81,814	236·0		179 4 0	1,78,524 2 1	1,78,703 6 1	0 2 5	68	17,379	
5	Hassan	13,655	5,01,297	5,14,952	197·8		212 8 0	95,063 3 2	95,275 11 2	0 2 11	36	14,304	
6	Kadur	15,565	3,14,498	3,30,063	125·2		200 0 0	1,88,397 5 4	1,88,597 5 4	0 8 10	101	3,268	
7	Shimoga	30,197	4,97,784	5,27,981	132·4		100 0 0	1,60,696 4 2	1,60,796 4 2	0 4 10	168	3,142	
8	Chitaldroog	18,182	3,95,802	4,13,984	103·6		... ...	31,330 14 3	31,330 14 3	0 1 2	39	10,615	
	Total.....	2,29,081	46,14,442	46,43,523	173		1,179 4 0	15,97,417 8 4	15,98,596 12 4	0 5 3	850	5,698	

No. III.

Revenue derived from duty upon the consumption of Foreign spirits imported from abroad into the Mysore State for 1892-93.

Serial Number.	Names of Districts.	Population.				Licenses.		Amount of License duty.		Still-head and Import duty.				Incidence of still-head duty per gallon.	Incidence of total duty per gallon.	Total Revenue.	Incidence per head.	Population per Retail License.	Remarks.
		Muhammadans.	Hindus and others.	Total.	Number of persons to the square mile.	Wholesale.	Retail.	Wholesale.	Retail.	Rate of duty per Imperial gallon (London proof).	Number of gallons on which duty was levied.	Average strength.	Total duty collected.						
1	Bangalore...	45,335	6,57,578	7,02,913	275·9	1	6	25	31—4							56—4—0	0—0—·001	1,17,152	
2	Kolar	32,405	5,58,625	5,91,031	192·2	...	4	...	400—0							400—0—0	0—0—·01	1,47,757	
3	Tumkur	25,241	5,55,545	5,80,786	141·9	...	2	...	31—4							31—4—0	0—0—·001	2,90,393	
4	Mysore	48,501	11,33,313	11,81,814	236·0	1	8	25	154—4							179—4—0	0—0—·002	1,47,726	
5	Hassan	13,655	5,01,297	5,14,952	197·8	...	3	...	212—8							212—8—0	0—0—·007	1,71,650	
6	Kadur	15,565	3,14,498	3,30,063	125·2	1	6	25	175—0	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	200—0—0	0—0—·01	55,012	
7	Shimoga...	30,197	4,97,784	5,27,981	132·4	...	2	...	100—0							100—0—0	0—0—·005	2,63,990	
8	Chitaldroog	18,182	3,95,802	4,13,984	103·6	...	...	...	...							...	...	...	
	Total.....	2,29,081	46,14,442	48,43,523	173	3	31	75	1,104—4							1179—4—0	0—0—·004	1,59,471	

No. IV.

Revenue derived from duty on consumption of country spirits in the Mysore State for 1892-93.

Serial No.	Names of Districts.	Population.					No. of Licenses.		Rate of license duty.		Amount of Revenue including license.				Consumption in Imperial gallons.	Average strength.	Consumption in Imperial gallons (London proof).	Rate of duty per Imperial gallon (London proof).	Total Revenue.	Revenue per head.	Revenue per Retail License.	Remarks.
		Muhammadans.	Hindus and others.	Total.	No. of persons to the square mile.	No. of Government Central Distillaries.	Wholesale shops.	Retail shops.	Wholesale.	Retail.	Still-head duty.	Farming or out-stills not of fixed capacity.	Contract or out-stills of fixed capacity.	Total.								
1	Bangalore	45,335	6,57,578	7,02,913	275·9	1		224			5,31,004 7 10			5,31,004 7 10	1,23,636 32				5,31,004 7 10	0 12 1	2,370 8 10	
2	Kolar	32,405	5,58,625	5,91,030	192·2	...		176			3,56,711 15 7			3,56,711 15 7	82,491 41				3,56,711 15 7	0 9 7	2,026 12 4	
3	Tumkur	25,241	5,55,545	5,80,786	141·9	...		38			55,689 3 11			55,689 3 11	13,050 0				55,689 3 11	0 1 6	1,465 8 1	
4	Mysore	48,501	11,33,313	11,81,814	236·0	...	Nil.	68			1,78,524 2 1	Nil.	Nil.	1,78,524 2 1	41,719 8				1,78,524 2 1	0 2 4	2,625 5 8	
5	Hassan	13,655	5,01,297	5,14,952	197·8	...		36			95,063 3 2			95,063 3 2	22,384 27				95,063 3 2	0 2 11	2,640 10 4	
6	Kadur	15,565	3,14,498	3,30,063	125·2	...		101			1,88,397 5 4			1,88,397 5 4	45,247 18				1,88,397 5 4	0 9 2	1,865 5 1	
7	Shimoga	30,197	4,97,784	5,27,981	132·4	...		168			1,60,696 4 2			1,60,696 4 2	37,252 18				1,60,696 4 2	0 4 10	956 8 5	
8	Chitaldroog	18,182	3,95,802	4,13,984	103·6	...		39			31,330 14 3			31,330 14 3	7,066 16				31,330 14 3	0 1 2	803 5 8	
	Total.....	2,29,081	46,14,442	48,43,523	173	1		850			15,97,417 8 4			15,97,417 8 4	3,72,758 7				15,97,417 8 4	0 4 9	1,879 5 0	

4—10—6. Duty and price of liquor per gallon.

5—5—0 per gallon.

20° U. P.

Nil.

4—0—0.

No. V.

Material from which Country Spirits is distilled in the Province of Mysore for 18..-95.

Serial Number	Names of Districts.	Population.				From grain molasses.					From molasses (Bellas in Latifolia).					Total.					Velum Bara or Bark or Bile Jali (genus Line ophlœa) jaggery and Molasses.						Population supplied.	Remarks.
		Muhammadans.	Hindus and others.	Total.	Number of persons to the square mile.	No. of licenses.	Revenue from licenses.	Revenue from fixed duty.	Total.	Population supplied.	No. of licenses.	Revenue from licenses.	Revenue from fixed duty.	Total.	Population supplied.	No. of licenses.	Revenue from licenses.	Revenue from fixed duty.	Total.	Population supplied.	No. of licenses.	Revenue from licenses.	Revenue from fixed duty.		Total.			
1	Bangalore ...	45,335	657,578	702,913	275·9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,31,004	7 10	5,31,004	7 10	Information not available.	
2	Kolar	32,405	558,625	591,030	192·2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,56,711	15 7	3,56,711	15 7		
3	Tumkur	25,241	555,545	580,786	141·9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	55,689	3 11	55,689	3 11		
4	Mysore	48,501	1,133,313	1,181,814	236·0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,78,524	2 1	1,78,524	2 1		
5	Hassan	13,655	501,297	514,952	197·8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	95,063	3 2	95,063	3 2		
6	Kadur	15,555	314,493	330,063	125·2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,88,397	5 4	1,88,397	5 4		
7	Shimoga	30,197	497,784	527,981	132·4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,60,696	4 2	1,60,696	4 2		
8	Chitaldroog ...	18,182	395,802	413,984	103·6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,330	14 3	31,330	14 3		
	Total.....	229,081	4,814,442	4,843,523	173	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,587,417	8 4	15,97,417	8 4		

No. VI.

Revenue derived from Wine, Beer and Fermented Liquors in the Province of Mysore for 1892-93.

Serial No.	Names of Districts.	Population.				Number of whole sale licenses.	Number of Licenses Retail of.					Revenue derived from						Total Revenue.			Incidence per head.			Population for Retail License.	Remarks.
		Mohammadans.	Hindus and others.	Total.	Number of persons to the square mile.		Wine.	Beer.	Tari or Toddy (fermented).	Pachwai or handiil rice beer.	Other kinds of fermented liquors (to be specified in a note).	Wine.	Beer.	Tari or Toddy (fermented).		Pachwai or handia (rice beer).	Other kinds of fermented liquors, viz., Bagani Toddy.								
1	Bangalore	45,335	657,578	702,913	275·9				344			...	...	2,06,129	9 0		...	2,06,129	9 0	0	4	8	2,043	
2	Kolar	32,405	558,625	591,030	192·2				336			...	...	1,30,357	7 1		...	1,30,357	7 1	0	3	6	1,461	
3	Tumkur	25,241	555545	580,786	141·9				590			...	...	2,32,624	12 10		...	2,32,624	12 10	0	6	4	984	
4	Mysore	48,501	1,133,313	1,181,814	236·0				920			...	...	4,36,912	15 0		...	4,36,912	15 0	0	5	11	1,284	
5	Hassan	13,655	501,296	514,952	197·8	Nil.	Nil.	Nil.	218	Nil.	Nil.	...	...	1,12,629	9 4	Nil	2,510	5 3	1,15,139	14 7	0	5	7	2,362	
6	Kadur	15,565	314,498	330,063	125·2				110			...	...	50,238	15 1		1,806	10 10	52,045	9 11	0	2	6	3,001	
7	Shimoga	30,197	497,784	527,981	132·4				115			...	...	39,529	4 8		7,703	3 10	47,232	8 6	0	1	5	3,591	
8	Chitaldroog	18,182	395,802	413,934	103·6				372			...	...	1,81746	15 6		...	...	1,81,746	15 6	0	7	0	1,112	
	Total.....	229,081	4,614,442	4,843,523	173				3,005					13,93,169	8 6		12,020	3 11	14,02,189	12 5	0	4	7	1,612	

No. VII.

Revenue derived from Opium and preparation of Opium, such as Madak Chanda in the Province of Mysore for 1892-93.

Serial Number.	Names of Districts.	Population.				Number of licenses.	Rate of license duty.	Quantity of Opium retailed.		Fixed duty thereon.	Total Revenue.	Incidence per head.	Population per license.	Remarks.
		Muhammadans.	Hindus and others.	Total.	Number of persons to the square mile.			Seers.	Tolas.					
1	Bangalore	45,335	657,578	702,913	275·9	11	Rupees 3 in the City of Bangalore and Mysore Town and 0—8—0 rest of the Province where sales exceed more than 6 Rs. worth of opium.	783	21	...	Huzur Treasury. 4,316— 6—2 7,348—13—3	0—0—1·9	65,719	
2	Kolar	32,405	558,625	591,030	192·2	8		361	3	...	3,385— 8—9	0—0—1·08	73,879	
3	Tumkur	25,241	555,545	580,786	141·9	5		141	18	...	1,328—14—6	0—0— ·4	1,16,157	
4	Mysore...	48,501	1,133,313	1,181,814	236·0	17		973	$7\frac{11}{16}$	...	9,124—14—4	0—0—1·4	69,518	
5	Hassan...	13,655	501,297	514,952	197·8	3		167	0	...	1,565—10—0	0—0— ·4	1,71,684	
6	Kadur	15,565	314,498	330,063	125·2	7		361	$4\frac{1}{2}$	...	3,388— 2—2	0—0—1·9	47,152	
7	Shimoga	30,197	497,784	527,981	132·4	6		175	12	...	1,645— 5—0	0—0— ·5	87,997	
8	Chitaldroog	18,182	395,802	413,384	103·3	3		57	0	...	534— 6—0	0—0— ·1	1,37,995	
	Total... ...	229,081	4,614,442	4,843,523	173	60		3,020	$18\frac{3}{16}$	...	32,636— 0—2	0—0—1·1	80,726	

No. VIII.

Revenue derived from Hemp (Ganja) and its congeners and preparations thereof in the Province of Mysore for 1892-93.

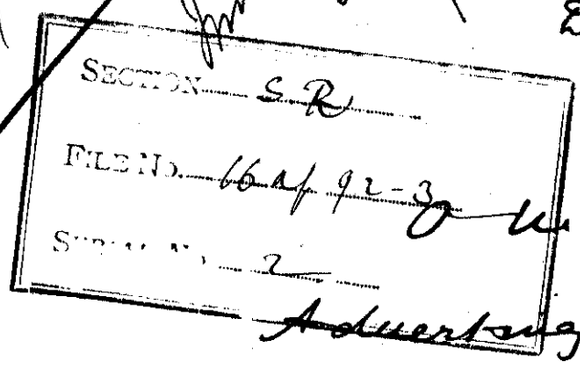
Serial No.	Names of Districts.	Population.			Number of persons to the square mile.	Number of wholesale licenses.	Number of Licenses for retail of—				License duty on—					Fixed duty on—				Quantity sold, Indian maunds.				Total Revenue from—					Incidence per head.	Population per retail license.	Remarks.
		Muhammadans.	Hindus and others.	Total.			Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.			
1	Bangal	45,335	657,578	702,913	275·9	12	23				23										2,427 8 5	S. T. 8,000 5	.....	764 0	...					2,427 8 5	0—0—6	30,561	
2	Kolar	32,405	558,625	591,030	192·2	12	20				20										2,467 4 11	4,429 21	.....	246 0	...					2,467 4 11	0—0—8	29,551	
3	Tumkur	25,241	555,545	580,786	141·9	5	14				14										1,469 15 9	3,775 12	.....	.....	...					1,469 15 9	0—0—4	41,484	
4	Mysore	48,501	1,133,313	1,181,814	236·0	9	20				20										2,023 12 9	10,795 0	.....	585 0	...					2,023 12 9	0—0—3	59,090	
5	Hassan	13,655	501,297	514,952	197·8	5	6	Nil.	Nil.	Nil.	6	Nil.	Nil.	Nil.	Nil.	Nil.	6 annas a seer.	Nil.	Nil.	2 annas a seer.		1,253 5 6	2,583 0	.....	.....	...	Nil.	Nil.	Nil.	Nil.		1,253 5 6	0—0—4	85,825	
6	Kadur	15,565	314,498	330,063	125·2	7	10				10										1,937 9 2	4,886 0	.....	.....	...					1,937 9 2	0—0—1	33,006	
7	Shimoga	30,197	497,784	527,981	132·4	9	23				23										2,544 12 9	5,219 0	.....	118 0	...					2,544 12 9	0—0—9	22,956	
8	Chitaldroog	18,182	395,802	413,984	103·6	3	3				3										283 15 0	540 0	.....	.....	...					283 15 0	0—0—1	1,37,995	
	Total.....	229,081	4,614,442	48,43,523	173	62	119				119										14,408 4 3	40,212 15	.....	1,113 0	...					14,408 4 3	0—0—5	40,702	

Bangalore, 8th December 1893.

RICKETTS,
Excise Commissioner in Mysore.

Mysore Govt. Central Press, Bangalore.—22-3-94—120.

Camp K° 4th
D. Mysore 11 Oct. 83



Adverting to the telegram sent to day asking the Excise Comr to submit a statement showing the number of toddy & arrack shops which existed in 1891-92, & 1892-93 respectively, the Excise Comr is requested to note in the statement not the shops which stood at the end of each year, but those which stood in 1891-92 before the new system was introduced, & those in 1892-93 after the introduction of the new system. The object of the statement is to see how far the increase in the number of shops contributed to the increase of Revenue under the new system.

Camp
11/10/83

(General Serial No. 30.)

Urgent

2

CAMP OFFICE OF THE DEWAN OF MYSORE

1893.

From

The Excise Commissioner

Mysore

15/10/93

SECTION S. R.

FILE NO. 16 of 2

SUB-NO. 5

To

7684

2 NOV. 93

1295

The Chief Secretary to the Dewan of Mysore.

Dated 13th October 1893.

Despatched

Received 14/8 pm

Enclosures No. one

General No. 1323

No. 160

In reply to Chief Secretary's official Memorandum dated 11th October 1893.

SUBJECT.

Reports details regarding Arrack and Toddy shops before and after the introduction of the new Systems.

References (to be entered only in the Dewan's Office).

Urgent

53

No. 1323/160 (Cure 1) Excise Commissioner's Office
Bangalore dated 13th October/18.

From

The Excise Commissioner
in Mysore

To

The Chief Secretary to the
Dewan of Mysore

Sir,

In reply to your Urgent official Memo of the 11th instant, (without number), I have the honor to state that, in accordance with the last telegram of the Offg: Dewan, I have sent the Head Munshi of my office with necessary references, to give the information required by the Offg: Dewan

2 I do not believe that any increase in the number of shops generally contributed to the large increase

increase of Revenue, except in the Kadur and Shimoga Districts in which some additional arrack Shops opened in or near Coffee Estates, and Shandahs, respectively, for the use of the Lombanys, in view to suppress illicit distillation, partially contributed to the increase of Arrack Revenue in those two Districts, particularly in the Kadur District in which a large number of additional shops was opened for the use of the laborers on Coffee Estates, with the consent of the Planters. Under such arrangement, the laborers, as far as possible, are now enabled to drink wholesome licit liquor in place of unwholesome liquor which they used to clandestinely manufacture and drink, as they cannot afford to be without liquor after each day's hard work

3. I beg to submit, herewith, a Statement showing the causes of the increase of arrack Revenue

It

It will be seen from it that the increase of revenue from increase Consumption of Arrack was mostly in the tracts in which laboring classes are extensively employed on various works, namely Bangalore City, Kolar, Kadur, Hassan and Shimoga Districts and Mysore town, and that the increased rate of duty and rentals generally contributed to the increase of Arrack Revenue 4. Before the new System was introduced, the authorized number of arrack shops in each district was as follows:—

Districts	Nos of Shops.
Bangalore City	26
Rest of Bangalore district	208
Kolar Gold Fields	17
Rest of Kolar district	165
Tumkur District	36
Mysore Town	19
Rest of Mysore district	49
Hassan District	36
Kadur do	96
Shimoga do	167
Chitaldrug do	47
Total	866

Under the new system which was introduced on 1st April 1892, the vend rent was put up to auction, subject to the separate shop keepers and farmers opening only the above authorized number of shops. Under the new system, no increase in the number of shops was intended. In fact, the vend farmers of the defined circles, did not open all the authorized shops as will be seen from the following number of shops which existed on 30th June 1892, i.e three months after the introduction of the new system:—

Districts	No. of Shops.	Corrected	
Bangalore City ———	26	26	
Rest of Bangalore district —	201	208	+ 7
Kolar Gold Fields ——	17	17	
Rest of Kolar district ——	165	165	
Tumkur District ——	36	36	
Mysore Town ———	19	19	
Rest of Mysore district -	47	49	+ 2
Hassan District ——	37	36	— 1
Kadur — do ——	82	96	+ 14
Shimoga — do ——	142	167	+ 25
Chitaldrug — do ——	48	47	— 1
Total	820	866	46

During the year 1892-93, not only were

were some of the authorised shops opened in the Shimoga District but also five additional shops were opened near Lombany Thandah to put down illicit distillation; and in the Kadur District, nineteen additional shops were similarly opened. Two new shops were opened in each of the Tumkur & Mysore districts to meet the demand of the consumers.

5 The date Toddy shops which existed before the introduction of the new Scheme, were as follows:—

Districts	No. of Shops.
Bangalore excluding Civil & Military Station	321
Kolar	321
Tumkur	581
Mysore	881
Hassan	209
Kadur	104
Shimoga	113
Chitaldrug	362
Total	2892

While the vend rent circles under the new Scheme are being defined

Reference it was discovered that some of the authorised shops were vacant for several years as the District Contractors had not opened them. During the Sales of these circles, applications having been received for such vacant shops, they were also included in the Sales. Hence an increase in the number of the shops which were opened on the introduction of the new system, vide particulars below:—

Districts	Nos of Shops	Increase
Bangalore excluding Civil and Military Station	346	— 25
Kolar	336	— 15
Seringapatam	590	— 9
Mysore	920	— 39
Hassan	218	— 9
Kadur	110	— 6
Shimoga	115	— 2
Chitaldrug	370	— 8
Total	3005	— 113

I have the honor to be
Sir
Your most obedient Servt
S Mukerji
Excise Commissioner
in Mysore

Statement showing the causes of the increase of

59

Maidan and Do: Mofussil Districts	Consumption				Duty						Increase	
	Duty charged liquor for 12 months 1891-92 viz from 1st April to 31st March 1892		Duty prepaid liquor for 12 months of 1892-93		Amount charged for the liquor in Column 3.			Amount prepaid for the liquor in Column 4.				
2	3		4		5			6			7	
Maidan												
1 Bangalore Town	50375	24	58026	-	170017	3	5	232140	-	X	62122	12
Rest of the District	66258	39	65601	32	240878	3	6	262406	8	10	21528	5
2 Kolar Gold Fields	24466	-	34906	-	88944	1	8	139620	-	X	50675	14
Rest of the Kolar District	41044	4	47496	41	149212	5	3	189987	3	6	40774	14
3 Tumkur	11177	32	13050	-	40635	5	4	52199	4	9	11563	15
4 Mysore Town	21900	49	25500	-	73915	11	11	102000	-	X	28084	4
Rest of the District	15404	33	16219	8	56002	5	-	65055	10	1	9053	5
5 Chitaldroog	8087	15	7066	16	29400	11	4	28265	12	7	-	-
Total	238714	43	267873	46	849005	15	6	1071674	8	9	222668	9
Malnad												
1 Hassan	19178	40	22384	27	69722	13	11	87136	10	-	17413	12
2 Kadur	36590	31	45249	18	129386	13	5	175333	7	11	45946	10
3 Shimoga	34478	21	37252	18	125343	6	3	144352	13	1	19009	6
Total	89247	41	104884	12	324453	1	7	406822	15	-	82369	13
Grand Total	327962	33	372757	7	1173459	1	-	1478497	7	9	305038	6

Excise Commissioner's Office

Dated. Bangalore. 13th October 1893.

13.91.662
accuracy
D.C. 13
furnished
by Excise
Comm.

Arrack Revenue for 1892–93.

Decrease			Sources of increase. From increased consumption in 1892-93			From enhanced rate of duty for 1892-93			Total			Rentals collected in 1892-93			Total increase for 1892-93			Remarks
8			9			10			11			12			13			14
			30638	1	11	31484	10	8	62122	12	7	15966	7	4	78089	3	11	*: Minus the duty on the decrease of consumption
			-	-	-	*: 21528	5	4	21528	5	4	20491	7	5	42019	12	9	
			41756	-	-	8919	14	4	50676	14	4	11927	9	10	62603	8	2	
			25810	14	5	14963	15	10	40774	14	3	15177	2	5	55952	-	8	
			7489	7	10	4074	7	7	11563	15	5	3489	15	2	15053	4	7	
			44400	-	-	13684	4	1	28084	4	1	7323	15	8	35408	3	9	
			3268	-	8	5795	4	6	9053	5	1	3221	1	4	12274	6	5	
1134	13	9	-	-	-	-	-	-	-	-	-	3060	2	8	1930	2	⊙ 11	⊙ Less decrease in duty
1134	13	9	123352	8	10	100450	14	3	223803	7	1	80662	4	10	303331	5	2	
			12422	4	3	4991	7	10	17413	12	1	7926	9	2	25340	5	3	
			37419	14	3	8526	12	3	45946	10	6	13063	13	5	59010	7	11	
10	-	-	10749	-	4	8260	6	6	19009	6	10	16343	7	1	35352	13	11	
5	-	-	60591	2	10	21778	10	7	82369	13	6	67333	13	8	119703	11	1	
1139	13	9	183943	11	8	122229	8	10	306173	4	6	117096	9	6	423035	-	⊙ 3	⊙ Do

L Ricketts
Excise Commissioner
in Mysore.

60

Wright

SECTION S. R.

FILE NO. 16 of 92 To

SERIAL NO. 4

The Excise Commissioner
in Mysore

Dated 15th/17th October 1893

Camp No 81.

With reference to para 5 of his letter No 1323/160 dated 13th instant in which it is stated that there was an increase of 113 in the number of toddy shops opened since the introduction of the new system, has the honor to enquire what sum was realized by the sale of the said 113 shops which has no a measure contributed towards the increase of Rev under "Toddy".

By order

Asst 15/10

Chief Secretary

15/10/93

Note
Written D.O. Ltr
Save the post Ltr 15/10

Urgent

(General Serial No. 30).

1893-94.

From

The Chief Secretary to the Dewan of Mysore.

To The Excise Commissioner in Mysore.

Dated 15th October 1893.

Despatched 17th

Received

Enclosures No.

Camp ~~General~~ No. 81

No.

With reference to para 5 of his letter No 1323/160 dated 13th Instant, in which it is stated that there was an increase of 113 in the number of toddy shops opened since the introduction of the new system, has the honor to enquire what sum was realized by the sale of the said 113 shops, which has in a measure Contributed towards the increase of Revenue under "Toddi."

By order

Chief Secretary.

Copied HV

Draft

Extract Talukwise Toddy shops opening Return

(Circle by Circle)

(General Serial No. 30.)

Rev.
Sept
1893

From

The Excise Commissioner
in Mysore,

To

The Chief Secretary to the Dewan
of Mysore.

Dated 17th October 1893

Despatched

Received 18

Enclosures No.

General No. 1399
No. 165

In reply to Chief Secretary's

SUBJECT Letter

Demi official, dated 16th October 1893, reports the average amounts of rental of 113 additional Toddy shops referred to in the above.

Reg'd: & subd with papers
ultr
19/10.

Submitted —

The amount shewn under Col. 6 in the statement attached is inclusive of Local Cess, minus which the figures agree with those given in the D.C.B. statement submitted by the Excise Commissioner. The realization from Rental is the same in both the accounts (this statement & the D.C.B).

In the Bangalore District there is decrease (657 Gds.) & ~~increase~~ in consumption, but ~~&~~ in increase (Rs. 21,528) from duty. This increase is stated to be minus the duty on 657 Gds.

Quantity is not shewn in the D.C.B statements

20/10/93

SECTION S & R
FILE No. 16 of 93
SERIAL No. 15

References to be entered only in the Dewan's Office).

Seen —
Keep this with papers
see the Dewan
Mr Lyons the up

No: 1399/165

Excise Commissioner's Office
Dated Bangalore 17th October 1893.

138

From

The Excise Commissioner
in Mysore,

To, The Chief Secretary
to the Dewan of Mysore.

Sir,

In reply to your demi official letter of the 16th Instant, I have the honour to state that the additional Toddy shops in question having been sold along with other shops grouped in the circles concerned, the actual sums realized from them, cannot be separately specified; but a statement showing the average amounts of the said shops, struck by dividing the total sums of the circles concerned by the number of the shops attached to them, is annexed

annexed below: —

District	Number of additional shops	Average amounts of rental		
Bangalore	25	6284	-	-
Kolar	15	3340	-	-
Tumkur	9	2340	-	-
Mysore	39	9120	-	-
Hassan	9	2081	-	-
Kadur	6	1411	-	-
Shimoga	2	1084	-	-
Chitaldroog	8	2924	-	-
Total	113	27587	-	-

I sent an urgent telegram on the above subject yesterday evening.

I have the honour to be

Sir

Your most obedient Servant

L Micketts

Excise Commissioner

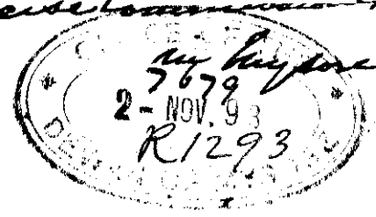
in Mysore.

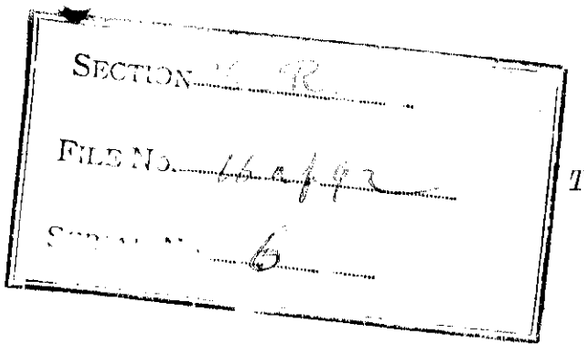
(General Serial No. 30.) Urgent T/4 Mysore

1893. 31-10-93

From The Secretary to Government

5





To

The Chief Secretary to the Dewan of Mysore.

Dated 20th } October 1893
Despatched do }

Received

Enclosures No. one

General No. 1411
No. 166

In reply to this Secretary's docket No. 81 Camp, dated 15th instant

SUBJECT.

In reply submits a Statement prepared by talukas, showing the average amount of rental of the 113 additional Toddy shops referred to in the above.

Camb 1 Dep
2 Rev Br Blue Book
with memo papers
Stamps

References (to be entered only in the Dewan's Office).

No 1411 (Cancl)
166

Excise Commissioner's Office

Dated, Bangalore, 20th October 1893.

From

The Excise Commissioner
in Mysore.

To

The Chief Secretary to the Dewan
of Mysore.

Sir,

In reply to your docket No. 81/Camp dated 15/17th instant, (received last night), I have the honor to state that, in accordance with your Demi official letter of the 16th instant, I reported the average amounts of rental the 113 additional Toddy shops, by Districts, in my letter no. 1399/165, dated 17th instant, besides intimating the total amount by telegraph. A Statement now prepared by taluks regarding the said 113 shops, is herewith submitted. The particulars of these shops cannot be shown by district circles, as they were not sold so separately.

I have the honor to be,
Sir,
your most obedient Servant

J. Abdul Kareem

For Excise Commissioner in Mysore

Statement showing the average amount of Tobacco rents of 113 additional Shops, in the several Taluks of the Mysore Province.

Name of District	Name of Taluq	Number of additional shops	Average amount of Rental			Total		
Bangalore	Closepett	4	2,422	"	"			
	Kankanhally	2	216	"	"			
	Davenhully	8	1,555	"	"			
	Doddaballapur	2	744	"	"			
	Hoskota	9	350	"	"			
	Total	25	5,287	"	"	5,287	"	"
Kolar	Kolar	1	312	"	"			
	Bowringpet	14	3,028	"	"			
	Total	15	3,340	"	"	3,340	"	"
Tumkur	Tiptur	4	1,553	"	"			
	Kunigal	1	96	"	"			
	Sira	1	315	"	"			
	Chicknaikanhully	3	376	"	"			
	Total	9	2,340	"	"	2,340	"	"
Hassan	Belur	2	920	"	"			
	Chennarayapatna	6	1,134	"	"			
	Arsikere	4	720	"	"			
	Total	12	2,774	"	"			
	Deduct the average amount of 3 shops less in Arkalgud Taluk	3	693	"	"			
	Balance	9	2081	"	"	2081	"	"
Mysore	Hunsur	1	186	"	"			
	Mysore	2	648	"	"			
	Nanjangode	7	312	"	"			
	Gundlupet	2	282	"	"			
	Nafanangala	22	7081	"	"			

Mysore contd.	Yadavara	3	988	"	"				
	Krishnarajapet	4	336	"					
	Chamarajnagar	2	685	"	"				
	Total	43	10,618	"	"				
	Deduct the average amount of 4 shops less in Mandya and Heggadadevankote Taluks	4	1,398	"	"				
	Balance	39	9,120	—	—	9120	—	—	
Kadur	Kadur	6	1,411	—	—	1411	—	—	
Shimoga	Chennagiri	1	984	"	"				
	Shimoga	1	100	"	"				
	Total	2	1,084	"	"	1,084	—	—	
Chitaldroog	Chitaldroog	5	2,224	—	—				
	Davengere	2	300	—	—				
	Jagalur	2	580	—	—				
	Total	9	3,104	—	—				
	Deduct the average amount of 1 shop less in Hiriyur Taluk	1	180	—	—				
	Balance	8	2,924	—	—	2,924	—	—	
	Grand Total	113	27,587	-	-	27,587	-	-	

Excise Commissioner's Office
Dated, Bangalore, 20th October 1893

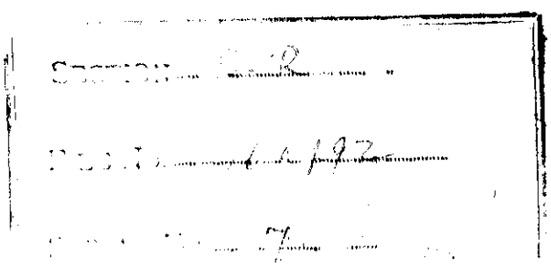
J. Abdul Hamid

For Excise Commissioner

1894.

GOVERNMENT OF MYSORE

REVENUE.



PROCEEDINGS.

Dated 4th June 1894.

No. 21710-46.
R. 2314.

Reviewing the Excise Administration Report of the Mysore State for the Official year 1891-92.

M. G. C. P., Bangalore—23-6-94.—300

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 6th June 1894.

READ:—

Letter No. 5367—326, dated 3rd April 1895, from the Excise Commissioner in Mysore, submitting Excise Administration Report of the Mysore State for the official year 1891-92.

No. 21710-46—R. 2314, DATED, BANGALORE, 6TH JUNE 1894.

ORDER THEREON.—In consequence of the order issued that from 1892-93 the official year should commence on 1st July instead of 1st April, the report under review embraces the transactions of fifteen months ending 30th June 1892.

2. As fully described in paras 4 and 7 of the report read above, material changes were introduced in the administration of the Arrack and Toddy revenue during the year, which resulted in increasing the revenue without enhancing the selling prices of either toddy or arrack, but the increase of revenue obtained during the year was not large, as the changes were introduced almost at the close of the year, *i. e.*, 1st April 1892. The full effect of the changes will be noticed in the review of the report for 1892-93.

3. The revenue derived during the year under the several heads compares with that of the preceding year as shown below:—

No.	Excise Heads.	1890-91 (12 months).			1891-92 (12 months).			1891-92 (15 months).		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Arrack	15,03,945	9	7	15,16,674	6	9	19,93,232	9	4
2	Beer	3,203	11	8	2,134	11	9	2,680	3	9
3	Foreign Liquors ...	1,387	8	0	1,606	4	0	2,507	14	10
4	Date Toddy... ...	9,74,063	14	0	9,74,063	14	0	13,25,278	8	6
5	Bagani Toddy ...	9,904	12	1	8,347	5	3	10,725	12	6
6	Ganja	12,211	6	0	13,043	1	3	16,435	9	3
7	Opium	26,349	14	11	31,435	4	1	38,422	1	6
8	Sayer	3,88,605	10	10	4,31,883	12	9	5,39,854	11	10
		29,19,672	7	1	29,79,188	11	10	39,29,137	7	6

4. *Arrack.*—It is satisfactory to note that notwithstanding the reduction in the number of shops from 943 to 894, the revenue for twelve months has increased though slightly. But the consumption of arrack in the several Districts varies very widely as shown below:—

No.	Districts.	Population.	No. of Shops.	Consumption of arrack for 12 months.		Consumption per 100 of population.	No. of shops per 1,000 population.
				Quantity.	Revenue.		
					Rs.		
1	Bangalore Civil and Military Station	1,00,081	55	90,844	3,01,874	90·8	·5
2	Do City	80,285	26	50,375	1,75,192	62·7	·3
3	Do District ...	6,22,628	201	67,611	3,18,438	10·8	·3
4	Kolar do ...	5,91,030	182	66,847	2,23,644	11·3	·3
5	Tumkur do ...	5,80,786	36	11,406	37,939	1·9	·06
6	Mysore Town ...	74,048	19	22,348	74,081	30·2	·3
7	Do District ...	11,07,766	66	15,719	52,544	1·4	·06
8	Hassan do ...	5,14,952	37	19,570	65,040	3·8	·07
9	Kadur do ...	3,30,063	82	36,317	1,20,611	11·003	·2
10	Shimoga do ...	5,27,981	142	35,182	1,16,834	6·6	·2
11	Chitaldroog do ...	4,13,984	48	8,252	27,477	1·9	·1
12	Add Distillery rent ...	...	...	...	3,000	...	...
		49,43,604	894	4,24,511	15,16,674	...	...

71

The variations in the rates of consumption are no doubt for the most part due to natural causes, such as larger consumption of toddy in some places than in others, the existence in some places of larger numbers of non-drinking castes than in others, and so forth, but there seems also some connection between the number of shops and the revenue realized, the consumption being smaller wherever the shops are fewer. The number of shops is nowhere excessive, and the only doubt is whether they are not too few in some places and do not give room to illicit manufacture and consumption of arrack. The Excise Commissioner is requested to investigate the matter thoroughly, and submit full explanation in the next year's report, as to the causes of the large variations in the several Districts. The consumption of toddy in each District is not now known; but as the information will be available under the arrangements recently made, and as the Census Report gives full details of the numbers of each caste in each Taluk and their drinking habits are well known, Government trust that the Excise Commissioner will not find much difficulty in analyzing the figures next year and arriving at an approximately correct conclusion as to the causes of the variations, and whether they are avoidable or not.

5. *Date Toddy Revenue.*—The toddy revenue contributed by each District during the twelve months is given below:—

No.	Districts.	Population.	Revenue.	Percentage.
			Rs.	
1	Bangalore	8,02,994	1,41,000	17·5
2	Kolar	5,91,030	78,680	13·3
3	Tumkur	5,80,786	1,45,000	24·9
4	Mysore	11,81,814	2,85,555	24·1
5	Hassan	5,14,952	71,550	13·8
6	Kadur	3,30,063	33,771	10·2
7	Shimoga	5,27,981	21,110	3·9
8	Chitaldroog	4,13,984	1,40,100	33·8
	Local Cess	...	57,298	...
		49,43,604	9,74,064	...

The number of toddy shops is not given, and the revenue above shown being that paid to Government by the contractors, and not that realized by the contractors from the people, no correct inferences can be drawn from the unequal distribution of revenue which the table given above indicates. Under ordinary circumstances the consumption of toddy and therefore the toddy revenue must be proportionately greater in those Districts in which the consumption of arrack is less. But it is not so. For instance, in Shimoga, both the toddy revenue and the arrack consumption are smaller than that in Kadur, notwithstanding that the population of the former is greater than that of the latter. The matter requires careful investigation. Government hope that the Excise Commissioner will give in his next report a careful analysis of the figures.

6. The other items of Abkari revenue do not call for any special remark.

72

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 6th June 1894.

7. On the whole, the incidence of Abkari revenue in the Province during 1891-92 (twelve months) was as shown below:—

Districts.	Population.	Arrack.	Beer.	Foreign Liquors.	Date Toddy.	Bagani Toddy.	Ganja.	Opium.	Total.	Revenue for every 100 population.
Bangalore	8,02,994	7,95,504	1,263	363	1,41,000	...	2,965	8,048	9,49,143	118·2
Kolar	5,91,030	2,23,644	872	403	78,680	...	1,640	3,394	3,08,633	52·2
Tumkur	5,80,726	37,939	...	63	1,45,000	...	932	1,186	1,85,170	31·8
Mysore	11,81,814	1,26,625	...	387	2,85,555	...	4,155	8,534	4,25,256	35·9
Hassan	5,14,952	65,040	...	63	71,550	2,202	514	1,434	1,40,803	27·3
Kadur	3,50,063	1,20,611	...	263	33,771	1,431	1,135	3,073	1,60,284	46·8
Shimoga	5,27 981	1,16,834	...	64	21,110	4,715	1,603	1,631	1,45,957	27·6
Chitaldroog	4,13,984	27,477	...	...	1,40,100	..	49	178	1,67,804	40·5
Add Distillery rent ...	...	3,000	...	...	...	...	...	...	3,000	...
Huzur Treasury	...	...	...	...	...	...	...	3,956	3,956	...
Local Cess	...	...	...	...	57,298	...	...	..	57,298	...
Total	49,43,604	15,16,674	* 2,135	* 1,606	9,74,064	8,348	13,043	31,434	25,47,304	51·5

* Approximately estimated with reference to the realizations of fifteen months.

8. In carrying out measures for the protection of Excise revenue, there were 229 against 196 cases detected, and 375 against 193 persons convicted during the twelve months of the year as compared with 1890-91.

9. The cost of the establishments and the net revenue obtained during the twelve months were as follow:—

Receipts.		Disbursements.			
Items.	Amount.	Items.	Amount.		
	Rs.		Rs.	A.	P.
Arrack	15,16,674	Salary of Excise Commissioner...	14,400	0	0
Beer	2,135	Do of Special Assistant Commissioner	6,720	0	0
Foreign Liquors ...	1,606	Office and Distillery Establishment	11,712	0	0
Date Toddy	9,74,064	Executive Staff	33,624	0	0
Bagani Toddy ...	8,347	Payment to Civil and Military Station	3,01,850	5	7
Ganja	13,043	Payment to Inamdars ...	4,991	15	5
Opium	31,435	Cost of Opium	11,500	0	9
		Refund to Contractors ...	28,051	7	11
		Miscellaneous	2,560	0	0
Total ...	25,47,304	Total ...	4,15,409	13	8
		Net Revenue ...	21,31,894	2	4

10. *Sayer.*—The revenue shown under this head consists of two items, *viz.*, the duty levied on Supari and that levied in Municipalities on the articles noted in the margin. The latter amounting to about Rs. 10,000 has been since made over to the Municipalities in which it is levied, and will no longer appear as Provincial Revenue. The duty on areca-nuts need not in future be shown in the Excise Commissioner's report, as he exercises no control over it. It will be noticed in the Land Revenue Administration Reports. Government have already in their Proceedings No. 19897-904—R. F. 254-92, dated 22nd May 1893, drawn the attention of Deputy Commissioners to the inequality of the duty levied on Supari in the several Districts.

1. Cocoanut.
2. Betel-leaves.
3. Tobacco.

11. The Excise Commissioner is requested to explain the following discrepancies in the figures given by him:—

(*a*) The arrack revenue for twelve months is given as Rs. 15,12,396, and that of next three months as 4,76,558, total 19,88,954, whereas the total for fifteen months is given as 19,93,232 in page 6, and in statement No. 4 as 19,89,482.

(*b*) The total of three months against Kadur is given in page 5 as 45,304-10-3, whereas the correct total of the details given is 46,304—10—3.

T. ANANDA ROW,
Chief Secretary.

To—The Excise Commissioner in Mysore.
The Comptroller to the Mysore Government.
The Deputy Commissioners of Districts.
The Heads of other Departments.

Exd.—K.S.

Memorandum

Read:- 7/11/93

Letter No 5367/326 dated 3rd April 1893 from the Excise Commissioner in Mysore, Submitting Excise Administration Report of the Mysore State for the official year 1891-92.

No 2170-46 D/6.6.94
R2314 13

Order thereon

In consequence of the order issued that from 1892 93 the official year should commence on 1st July, instead of 1st April, the Report under Review embraces the transactions of 15 months ending 30th June 1892.

2. As

(2) as fully described
in Para 11 (y) of the
Report period above mentioned
changes were introduced in
the administration of the
Weekly and Daily Revenue
during the year which
resulted in increasing the
Revenue without enhancing
the selling prices of either
Daily or Weekly, but the
increase of Revenue obtained
during the year was ~~would~~ not large,
as the changes were introduced
about at the close of the
year; i.e. 1st April 1892. The
full effect of the changes
will be realised in the Revenue
of the second for 1892/93.

3. The Revenue derived during
the year under the several
heads compares with that
the preceding year

year as shown below:-

No	Excise Heads	1890-91 (12 Months)			1891-92 (12 Months)			1891-92 (15 Months)		
1	Arrack	15,03,945	9	7	15,16,674	6	9	19,93,234 2/4	9	4
2	Beer	3,203	11	8	2,134	11	9	2,680	3	9
3	Foreign Liquor	1387	8		1,606	4	-	2507/8	14	10
4	Date Toddy	974,063	14	-	974,063	14	-	13,25,278/8	8	6
5	Bagani Toddy	9,904	12	1	8347	5	3	10,725/6	12	6
6	Ganja	12,211	6	-	13,043	1	3	16,135/8	9	3
7	Opium	26,349	14	11	31,435	4	1	38,412	1	6
8	Sayer	3,88,605	10	10	431,883	12	9	539,435/8	11	10
		29,19,672	7	1	29,79,188	11	10	39,29,137	7	6

4. Arrack :- It is satisfactory to note that notwithstanding the reduction in the number of shops from 943 to 894 the Revenue for 12 months though has increased slightly

List the consumption
of arrack in the several
Districts varies very
much duly as shown below:—

No	Districts	Population	No of Shops	Consumption of Arrack for 12 months Quantity	Revenue	Consumption per 1000 of population	No of Shops per 1000 population
1	Bungalow Chh Sts.	100,081	55	90884	301,874	90.8	.5
2	Do Coly	80,285	26	50375	175,192	62.7	.3
3	Do District	622628	201	67,611	318438	10.8	.3
4	Kolar	5,91,030	182	66,847	2,23644	11.3	.3
5	Tumkur	5,80,786	36	11,406	37,933	1.9	.06
6	Hyderabad	74,048	19	22348	74,081	30.2	.3
7	Do District	107,766	66	15719	52544	1.4	.06
8	Hassan	5,14,952	37	19,570	65048	3.8	.07
9	Kadur	33,00,63	82	36,319	1,20611	11.03	.2
10	Shimoga	5,27,981	142	35,182	1,16,834	6.6	.2
11	Chikkadrug	4,13,984	48	8252	27,477	1.9	.1
12	Mysore Distillery rent				3000		
		~~46,90,631~~ 47,43,631	894	4,24,511	15,16674		

The variations in the
rates of Consumption

are no doubt for the
most part due to
natural causes such
as larger consumption
of toddy in some places
than in others, the
existence in some
places of larger numbers
of rum-drinking castes
than in others, and
so forth, but there seems
also some connection
between the number of
shops and the revenue
realized, the consump-
tion being smaller
where ever the shops
are fewer. The number
of shops is no where
excessive, and the
only doubt is whether
they are not too few

some places and
to put some room to
their manufacture
and consumption of
tobacco. The Excise
Com[illegible] is requested to
investigate the matter
thoroughly, and submit
full explanation in
the next years Report,
as to the causes of the
large variations in
the several Districts
the Consumption of
[illegible]dy in each District
shall now known, but
as the information
will be available
under the arrangements
recently made, and
the Census Report

fines full details of the Numbers of each caste in each Taluk and their drinking habits are well known, Govt. trust that the Excise Comr. will not find much difficulty in analysing the figures next year and arriving at an approximately correct Conclusion as to the causes of the variations and whether they are avoidable or not.

5. Date Toddy Revenue

The Toddy Revenue Contributed by each District during the

12 months is seven

as follows:

District	Population	Revenue	Percentage
Bangalore	802,994	141,000	17·5
Kolar	591,030	78,680	13·3
Tumkur	580,786	145,000	24·9
Mysore	1,181,814	285,555	24·1
Hassan	514,952	71,550	13·8
Kadur	330,063	33,771	10·2
Shimoga	527,981	21,110	3·9
Chitaldrug	413,984	140,100	33·8
Local cess		57,298	
	4,943,604	974,066	

The number of Toddy
taps is half seven, and
the Revenue above shown
being that paid to
Govt. by the Contractors,
& half that realized
the Contractors from
the people, is correct

inferences can be drawn
from the unequal
distribution of Revenue
which the table given
above indicates. Under
ordinary circumstances
the Consumption of toddy
and therefore the toddy
Revenue must be greater
in those Districts in
which the Consumption
of arrack is less. But
it is not so. For instance
in Shimoga, both the
Toddy Revenue and
the arrack Consumption
are smaller than that
in Kadur, notwithstand-
ing that the Population
of the former is greater
than that of the
latter. The matter

requires careful
investigation - Govt
hope that the Excise
Com^r will give in his
next Report a careful
analysis of the figures

6. The 4th item
of Abkary Revenue
does not call for any
special remark.

7. As the whole
the incidence of
Abkary Revenue
in the Province
during 1891-92 (12 months)
was shown below:—

No	District	Population	Arrack	Beer	Foreign Liquor	Date Toddy	Bagani Toddy	Ganja	Opium	Total
1										
	Bangalore	802 994	795504	1263	363	141,000		2,965	8,048	949143
	Kolar	591,030	223,644	872	403	78,680		1640	3,394	308633
	Tumkur	580,786	37,939		63	145,000		982	1186	185,170
	Mysore	1181,814	126257		387	285,555		4,155	8,534	425,256
	Hassan	514,952	65,040		63	71,550	2,201	514	1,434	140802
	Kadur	330,063	12611		263	33,771	1,431	1,135	3074	163284
	Shimoga	527,981	116834		64	21,110	4715	1,603	1,631	145,957
	Chitaldrug	413,984	27477		—	140,100		49	178	167,804
			3000		—					3,000
	Mob Distillery Rent				—				3,956	3956
	Huzur Treasury				—	57,298				57,298
	Local cess —				—					
	Total	4943,604	~~15,16,674~~ 15,16,674	2,135	1,606	~~916766~~ 974,064	8,348	13,043	31,435	2547304

× ~~Abstract of Collection Districts~~ estimated with reference to the realizations of previous months

8. In carrying out measures for the prevention of Excise Revenue, there were 229 against 196 Cases detected and 375 against 193 persons convicted during the 12 months of the year as compared with 1890—91

9. The cost of the Establishments and the Net Revenue obtained during the 12 months was as follows:——

Receipts			Disbursements			
Item	Amount		Item	Amount		
	151674					
Arrack	~~151674~~	—	Salary of Excise Commissioner	14,400	—	
Beer	2135	—	Do of Special Asst Com[r]	6720	—	
Foreign Liquors	1,606	—	Office & Distillery Establishment	11,712	—	
Date Toddy	9,74,064	—	Executive staff	33,624	—	
Bagani Toddy	8347	—	Payment to Civil & Military Stations	3,01,850	5	7
Ganja	13,043	—	Payment to Inam dars	1991	15	5
Opium	31,435		Cost of Opium	11,500	—	9
			Refund to Contra clos	28,051	7	11
			Miscellaneous.	2560	—	
Total	2548304	—	Total	4,15,409	13	8
			Net Rev	2137894	2	4
				2,54,7304	—	—

10. Sayer :— The Revenue shown under this head consists of two items, viz, the duty levied on Supari and that levied in Municipalities on the articles noted in the Margin. The latter, amounting to about Rs 10,000, has been since made over to the Municipalities in which it is levied and will no longer appear as Provincial Revenue. The duty on Areca-nuts need not be shown in the Excise Comrs Report as he exercises no Control over it. It will be noticed

(1) Cocoanuts
(2) Betelnuts
(3) Tobacco.

in future

in the Land Revenue
Administration Reports.
Government have
already in their Pro
ceedings of [illegible] May 93
drawn the attention of
the Dy Comrs to the
irregularity of the
duty levied on Sugarcane
in the several Districts.

11. The Excise Comr
is requested to explain
the following discrepancies
in the figures given
by him.

(a) The Arrack
Revenue for 12 Months
is given as 15,12396,
and that of next three
months as 476558,
Total C 19,88954

whereas the total for 15 months is given as 1,99,323 ~~1~~ 2 in page 6 and in Statement No. 4 as 1,98,9,482

(b) The total of 3 months is given in page 5, as 476,558 whereas the correct total of the details given is 4,75,558.

Verify ... [illegible]

4/6/74

Print ... 6/6

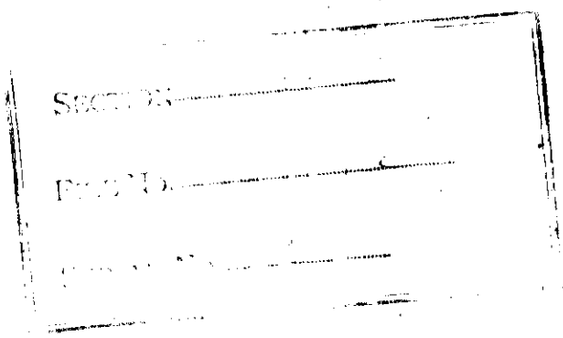
To,
The Excise Commissioner in Mysore
The Comptroller to the Mysore Government
The Deputy Commissioners of Districts
The Heads of other Departments

Verify figures & then give for early printing ... for 2 proofs & send me one ... Call

4/6/74

11/6

9 91



The Excise Comrs
in Mysore.

Dy 25/26 July 94

Rio 15/3 Encl:
R 180

Adverting to para 21
of the Excise Administration
Report of the Province for 1892-93
I am the honor to request
the Excise Comrs will submit
Copies of the Dist Reports therein
alluded to, & if the Dy Comrs
of Mysore has not yet furnished the report for his
Distt, he should be called
upon to expedite it &
explain the cause
of delay & non-submission
upto date. I. S. E

25/7/94

for Chief Secy

S. R. 23/7

Gen. Serial No. 30.]

1894 Q 25:
7733

From The Excise Commissioner in Mysore

To (10)

The Chief Secretary to the
Dewan of Mysore.

SECTION S R
FILE No. 16/92
SERIAL No. 9

Dated 28th
Despatched 30th August 1894.
Received

Enclosures No.

General No. 6022
No. 100

~~In reply to~~ With reference to para 11 of Govt Proceedings No. 21710-46, dated 6th June 1894.

SUBJECT.

Explains certain discrepancies pointed out in the Excise Administration Report for 1891-92.

Re. 11 30/8/94

References (to be entered in the Dewan's Office.)

No 1022
150

Excise Commissioner's Office
Bangalore, 28th August 1894.
30

From

The Excise Commissioner

in Mysore.

To

The Chief Secretary to the Dewan

of Mysore

Sir,

With reference to para 11 of Government Proceedings No. 21710-46 / R 2314 dated 6th June 1894, I have the honor to submit the following explanations to the discrepancies therein pointed out:—

(a) In the sum of Rs 15,12,396 shown in the table of arrack transactions the following items were omitted by mistake:—

	Rs	as	p
(1) Wholesale license fees	1,752	-	-
(2) Miscellaneous collections under arrack	2,526	-	-
Total	4,278	-	-

But the total Demand shown in the

the

the table under para 17 of the Report for 15 months includes the above items since the difference of Rs 4278. As the Statement-A^no 4 refers only to Revenue derived from duty on consumption of country spirit, the rent of the Distillery buildings amounting to Rs 3750 for 3 months is not included in the amount therein shown, viz Rs 19,89,482-9-4, hence the difference.

(6) The discrepancy herein pointed out, is only a clerical error. The correct total is Rs 46,304-10-3 and not Rs 45304-10-3.

I have the honor to be,

Sir,

Your most obedient Servant,

S Mitchell

Excise Commissioner

in Mysore

Gen. Serial No. 30.]

1894 3 478

94

4205

R 562

From R932

The Excise Commissioner

Mysore.

To (12)

The Chief Secretary to the
Dewan of Mysore.

Submitted for orders

168
28/9

Ex: Clerk bring up with draft & Statt: checked in Ex: Supt: limited report from without any suggestion. 1/10/94 Ex: Supt: there are queries:

Dated 11th September 1894.

Despatched 12th.

Received

Enclosures No. (9 files)

General No. 1210

No. 123

In reply to Chief Secretary's No. 1573 (R. 180) dated 25th/26th July 1894.

SUBJECT.

Submits copies of Excise Administration Reports of the various Districts for 1892-93

Rev 1/9/94

References (to be entered only in the Dewan's Office.)

Pls: see the Honble to request the Ex: Supt will furnish this office with a copy of his review & each individual report of the Ex: Supts of the 8 Dists copies of which were furnished with his No 1210/12 dy 11th Sept 94

C. Sy:

S. R. J.
3/10/94

SECTION S. R.

FILED No. 16 of 92

SERIAL No. 10

No. 1210/123 (Encl 9 Files) Excise Commissioner's Office

Bangalore 11th September 1894

12

From,

The Excise Commissioner
in Mysore

To,

The Chief Secretary to the
Dewan of Mysore

Sir

In reply to your docket No. 1573/R. 180, dated 25/26th July 1894, I have the honor to submit, herewith, copies of the Excise Administration Reports of the various Districts for 1892-93, and to state that the Deputy Commissioner, Mysore District, has not yet furnished an explanation as to the delay in submitting his report, which was received in this Office only on the 23rd August 1894. A reminder has been sent to him on the subject

I have the honor to be,
Sir,
your most obedient servant

L Ricketts
Excise Commissioner
in Mysore.

In. S

1894

12

SECTION

FILE NO. 10 1/4 Z

The Excise Comr
in Mysore.

Dy 30 Oct 94
1—11

Rd 675 1
R971

Sir:

I has the honor to request the Excise Comr will furnish this Office with a copy of his Review, of each individual report, of the Excise Administration of the 8 Districts, Copies where of were furnished with his Rd 1210 Dy 11th Sept 94
123

H. D.
H.C. 30/10
for Chief Secy

S.A.
3/10/94

Ack

Gen. Serial No. 30.]

1894

From

The Excise Commissioner in Mysore.

To

The Chief Secretary to the Dewan of Mysore.

Dated 2nd November 1894.

Despatched

Received

Enclosures No. 7

General No. 2238

No. 227 Docket No. 6751/R.971, dated

In reply to 30th October 1894 / 1st November

SUBJECT.

Forwards copies of Reviews of the Excise Administration Reports of seven Districts for 1892-93, and states that Report of the Mysore District having been received only lately it was not reviewed

References (to be entered only in the Dewan's Office.)

SECTION K

FILE NO. K 1/92

SERIAL NO. 12

Excise Commissioner's Office

Bangalore 2nd November 1894.

No. 2238 (Encl 7) / 227

From,

The Excise Commissioner
in Mysore

To,

The Chief Secretary to the
Dewan of Mysore

Sir,

In reply to your docket No. 6751 / R. 971, dated 30th October / 1st November 1894, I have the honor to forward, herewith, copies of my Reviews of the Excise Administration Reports of seven Districts for 1892-93. The Report of the Mysore District was not recirculated, as it was received only on 23rd August 1894.

I have the honor to be,
Sir
your most obedient servant

Excise Commissioner
in Mysore.

Excise Commissioner's Office
Bangalore 26th December 1893.

No. 2436/141

Enclosure to Sl 12

Official Memorandum.

Read:-

Report on the working of the Excise Department of the Bangalore District, for the year 1892-93.

Excise Commissioner's remarks thereon

1. No information regarding "Sayer" or land customs is embodied in the report. As Excise embraces "Abkari" and "Sayer" the Report should in future be divided into two parts, the first part dealing with "Abkari" and the second part with "Sayer" as is done in other Districts.

2. Arrack. Para 2 of the Report purports to dwell on "realizations" under various items of Abkari, whereas the figures in the table given in the said para, are not the amounts realized but are the items of "Demand". The figures under the several heads of "Demand", "Collection" and "Balance" should have been separately and distinctly dealt with. The comparison of figures of 12 months of 1892-93 with those of only three months of 1891-92, is not understood. An abstract of the issues of Arrack from the Central Distillery with the duty thereon, was

furnished

furnished at the end of each month to the Deputy Commissioner. The amount of duty for 1891-92 could have been calculated from the said monthly abstracts, and shown in the aforesaid table for comparison with the amount of duty for 1892-93.

Foreign liquor. In consequence of the change in the official year, it was ordered in this Office Circular No. 45-03-9/137, dated 22nd/23rd February 1893, that the license fees for the extra three months of 1891-92 should be proportionately recovered. The license fees for 1892-93 ought to have been levied on 1st July 1892. and shown in the accounts of that year.

4. Toddy. It is stated in para 6 of the Deputy Commissioner's Report- "The highest bid received by Govern- ment for the Bangalore taluk, including the City and Civil and Military Station, was Rs 5,53,000 "for the fifteen months." The figure 5,53,000 must undoubtedly be a mistake, as nobody seems to have offered such a large amount, the highest bid at the sale being only Rs. 80,755 including local cess. An explanation is required on this point.

5. Miscellaneous. As per instructions para 7 of this office Circular No 9

No. 4660-785/146, dated 3rd March 1915
Interest should not have been thrown under "Miscellaneous", but should have been separately dealt with.

6. Concluding Remarks. Before the Sales commenced the date groves allotted to the various Toddy Vend Farmers, should have been well defined to avoid all disputes. In view to obviate such irregularities as those referred to by the Deputy Commissioner, the formation and demarcation of the blocks of date groves assigned to the Farmers, should be completed before the next sales will be notified.

7. The eight Statements which accompanied the Report, are not correctly prepared, the calculations being based on "Demand" instead of on "Collection." The details for each Taluk are not given in them.

(Signed). L. Ricketts.
Excise Commissioner.

"Copy".
L. Ricketts
Excise Commissioner
in Mysore.

Excise Commissioner's Office
Bangalore 23rd/27th January 1894.

No. 2697
80

Official Memorandum.

Read:-

Report on the working of the Excise Department of the Kolar District for the year 1892-93.

Excise Commissioner's remarks thereon:-

1. Demand, Collection and Balance. } The figures connected with the various items of abkari and Sayer under Demand Collection and Balance have been dealt with collectively instead of separately and distinctly dealing with each item of Abkari and Sayer Revenue. This should be done in future Reports, showing a comparison with the previous years figures.

2. Date Plantations. The Excise Commissioner is glad to note that satisfactory measures have been adopted for raising new date plantations.

3. Amalgamation of Arrack and Toddy Establishments } A proposition is now under preparation for submission to Government to amalgamate the Arrack and Toddy Establishments into one Excise Staff.

4. The eight statements which accompanied the

the report, are not correctly prepared, the calculations _____ being based on "Demand" instead of on "Collection"; and the details for each district are not given in them.

(Signed) L. Ricketts
Excise Commissioner

"Copy"

L Ricketts
Excise Commissioner
in Mysore.

Excise Commissioner's Office
Bangalore 23rd ii January 1894.

No. 2691
60.

Official Memorandum

Read:-

Report on the working of the Excise Department of the Tumkur District for the year 1892-93.

Excise Commissioner's remarks thereon:-

1. No information regarding "Sayer" or land customs is embodied in the report. As Excise embraces "Abkari" and "Sayer", the report should in future be divided into two parts, the 1st part dealing with "Abkari" and the 2nd part with "Sayer", as is done in other Districts.

2. Offences against Excise Laws. The report under review, gives a summary of the offences against Excise Laws. In future a statement showing the number of cases taken up under each head, and also the number of persons concerned, convicted and acquitted should be embodied in the report

3. The eight statements which accompanied the report are not correctly prepared, the figures therein shown

shown not tallying either with the actual collections or demand given in the report. In future the calculations should be based on actual collections, the entries under all heads being completely made for each taluk.

(signed). L. Ricketts.
Excise Commissioner

"Copy"
L. Ricketts
Excise Commissioner.
in Mysore

Excise Commissioner's Office
Bangalore 23rd/24th January 1894.

No. 2696/45 Enclosure to Ltr.

Official Memorandum.

Read:-

Report on the Excise Administration of the Hassan District for the year 1892-93.

Excise Commissioner's remarks thereon.

1. The columns in the Comparative statement given in para 12 are headed "From Toddy 1891 to June 1892," and "From Toddy 1892 to June 1893". These are evidently clerical errors, the headings being intended to mean - "From July 1891 to June 1892", and from "July 1892 to June 1893". The first item shown in this statement is "Shop Contract". It is not clear what shop contract it refers to. From the figures entered against it, it is inferred that it is intended for "Rental from Arrack Vend Farms". In future the item should be entered accordingly. The local cess which is merged in the rate of Arrack duty, should not have been excluded from it. The amount of duty including the local cess should have been shown in the statement, and then at the foot of it, a remark should have been made showing what portion of the amount is credited to the head "Local Cess". The duty on "Proof Spirit" should have

have been included under "Duty on Country Spirits".

2. The above Statement contains the amounts of Demand under "Duty on Country Spirits" and other items of Abkari Revenue, for the whole District, but the details for each taluk under each item, should have been separately specified.

3. The Statement annexed to para 42, shows that heavy arrears remained uncollected at the close of the year. The Deputy Commissioner is requested to report if all the arrears have been since recovered.

4. The Statements which accompanied the report, have not been correctly prepared, Statement No. III on account of Foreign liquors not being prepared and submitted, the revenue derived from Country Spirits not being shown in Statement No. II, and the entries in the remaining statements not being completely made.

5. The report does not give the details of expenditure under Abkari and Sayer.

(signed). L. Ricketts.
Excise Commissioner.

"Copy"
L Ricketts
Excise Commissioner
in Mysore.

Excise Commissioner's Office
Bangalore 23rd/27th January 1894.

No. 2692/78.

Enclosure to B.R. 185

Official Memorandum

Read:-

Report on the working of the Excise Department of the Kadur District for the year 1892-93.

Excise Commissioner's remarks thereon:-

The Report under review is a concise and practical report and calls for no remarks.

(signed). L. Ricketts.
Excise Commissioner

"Copy."
L. Ricketts
Excise Commissioner
in Mysore.

Excise Commissioner's Office
Bangalore 23rd/27th January 1894

No. 2694/56.

Official Memorandum

Read:-

Report on the working of the Excise Department of the Shimoga District for the year 1892-93.

Excise Commissioner's remarks thereon.

1. The Deputy Commissioner should not have sent a separate report for "Sayer". As Excise embraces "Abkari" and "Sayer" the report should in future be divided into two parts, the first part dealing with "Abkari" and the second part with "Sayer".

2. It is hoped that all arrears which remained uncollected at the close of the year under review, have all been collected. The Deputy Commissioner is requested to make a special report on this point.

3. The eight statements which accompanied the report are not correctly prepared, the calculations being based on "demand" instead of on "collections".

(Signed) L. Ricketts
Excise Commissioner

"Copy."

L. Ricketts
Excise Commissioner
in Mysore.

Excise Commissioners office
Bangalore 23rd/27th January/1894

No. 2705/68

Official Memorandum

Read:-

Report on the working of the Excise Department of the Chitaldroog District, for the year 1892-93.

Excise Commissioner's remarks thereon:-

1. Revenue derived from Opium } The revenue derived by the sale of Opium in Treasuries is not shown in the Report This should be shown in future Reports

2. Offences against Excise Laws - } The Excise Commissioner is glad to note that the large increase in the quantity of Ganja sold and in the revenue realized, was chiefly due to the exercise of vigilant supervision by Excise officers, and to the prosecution of a large number of cases of illicit cultivation of Ganja hemp.

3. The calculations of the figures in the eight statements which accompanied the report have been based instead of on "Collections."

(Signed) L. Ricketts
Excise Commissioner

"Copy"
L Ricketts
Excise Commissioner
in Mysore.

Gen. Serial No. 30.]

6548-

SECTION S R

FILE NO. 16 of 92

SERIAL NO. 13

1894 R1838

From

The Excise Commissioner
in Mysore

To

The Chief Secretary to the
Dewan of Mysore.

Dated 19th
Despatched 20th November 1894.
Received

Enclosures No.

General No. 2090
No. 243

In reply to Government Proceedings No. 21710-46 dated 6th June 1894 P.
R 2314 SUBJECT.

Requests that 100 copies of the Excise Administration Reports with the Government Reviews for each of the years 1891-92 & 92-93 may be supplied for distribution

References (to be entered only in the Dewan's Office.)

Rev. 21/11/94

39/11

Submitted with draft Secretary for orders -

I beg respectfully to point out that in my report asking the 24th June to explain the striking disparities in the figures of 1891/92 given in that report & as exhibited in that year in the report for 1892/93 - If the latter report is correct then the former is not worth the paper it is printed on & if circulated prove quite misleading unless it is re-cast & correct figures entered - Our stock is at present 6/12/94 S. R. for the S. R. mercy.

The 24th June letter requests not only explanations but also perhaps information utterly useless to check what is going on in the 24 Depts., in the Dewan's Office, under any head of Excise. I have placed two extremes in my tabular statement at 2 & 3 - "consumption" The returns should only be compiled & checked & carefully analized & abstracted so that the data may be made available for study

Secretary of Legation — a Register — The greatest difficulty was experienced in getting the Judge for the Dawson last speech — Every thing had to be telegraphed for & much expense entailed with loss of time & trouble. I humbly repeat One Office should have every Scrap of information at hand pertaining to Excise for 10 or 15 years or any price the assumption of the country in note books — one in your Table & Mans in the Office for ready reference.

6/12/94 J. H. T.

No 2390 / 4 - 243 Excise Commissioner's Office,
Bangalore, dated 19th November 18[illegible]
26

From.

The Excise Commissioner
in Mysore.

To

The Chief Secretary to the
Dewan of Mysore.

Sir,

With reference to Government Proceedings No 21710-46 / R. 2314, dated 6th June 1894, reviewing the Excise Administration Report for 1891-92, I have the honor to request that 100 copies of the Report with the Review, may be supplied for distribution.

2. I also solicit that the same number of copies of the Report and Review for 1892-93 may be supplied for distribution.

I have the honor to be,
Sir
Your most obedient Servant
[illegible]
Excise Commissioner
in Mysore.

M. S.

(16) 114

SECTION S.R.
FILE NO. 16 of 92
SUB NO. 14

The Excise Comr
in Mysore

Dy 20 Nov 94
21
No 8081
R 1194

Sir:

His letter No 2238 Dy 2nd
227
Nov 94 submitting copies
of his Reviews on the Excise
Administration reports of
7 Distts for '92-93.

I ~~In reply to the above,~~ ~~I~~ am the honor
to request that the Review
on the report for the
Mysore Distt may be
also expedited

I have the honor
to be
Sir
Your most obedient
servant
20/11/94
for Chief Secy

J. A. 17/11/94

SECTION S. R.

FILED [illegible] 1894

SUBJECT 15

Gen. Serial No. 39.]

17 1894 6675.

From R 1883

The Excise Commissioner in Mysore.

To 17

The Chief Secretary to the Dewan of Mysore.

Submitted for Orders
E. Clerk

Let me know when the D.C's reports complete with reviews thereon.
2 Send reminders for returns called for, for arrears if any in forms prescribed
(by:-
3. What has been done in the reference about the discrepancies in the figures of the years in report for 92/93.

6/12/94 S. A.J.

Submitted.
All the Dist.t Reports with reviews put up.
The files on (203) are pending orders with the Chief Secy

dated 24th November 1894.

Despatched

Received

Enclosures No. Nil

General No. 2509
No. 249

Chief Secretary's docket

In reply to, No. 8081/1194, dated 20/21st instant.

SUBJECT.

Forwards copy of review on the Excise Administration Report of the Mysore District for the year 1892-93.

R No.

23/11/94

References (to be entered only in the Dewan's Office.)

1/12

Excise Commissioner's Office
Bangalore, 24th November 1894.

No. 2509 (Cancl)
249

From,

116

The Excise Commissioner
in Mysore.

To,

The Chief Secretary to the
Dewan of Mysore

Sir,

In reply to your docket No. 8081/1194, dated 20/21st instant, I have the honor to forward, herewith copy of my review of the Excise Administration Report of the Mysore District for 1892-93.

I have the honor to be,
Sir,
Your most obedient servant

Excise Commissioner
in Mysore.

Excise Commissioner's Office
Bangalore, 24th November 1894

No. 2508/81

Official Memorandum

Read:—

Excise Administration Report of the Mysore District for the year 1892-93.

Remarks thereon.

The prescribed Statistics. } 1. The prescribed eight statements were not received with the report. It is requested that they may be expedited.

Arrack Rentals, Still Head Duty and Ganja Thesis } 2. The report does not show the collections under these heads, so that the revenue under these several heads for 1892-93 cannot be compared with those of 1891-92.

Foreign liquors. 3. The authorized Brands introduced by the Deputy Commissioner into the licenses of Foreign liquor Shops during the year, as well as the consumption of Foreign liquors and of the local double-distilled Spirit should have been mentioned in the Report.

Arrears on Toddy Thesis } 4. The Report shows a large outstanding balance of Rs. 33,000 under Toddy.

The

The Deputy Commissioner is requested to report how much of this amount has since been ——————— recovered

Offences against Excise Laws and Rules. } 5. The cases taken up and prosecuted to conviction are not compared with those of the previous year. It would be useful if a Statement detailing the number of cases detected by each member of the Department in the District, were appended to the Report.

General. 7. The Report under review was received only on 23rd August 1894. The long delay in submitting the Report is not explained. A separate reminder has already been sent to the Deputy Commissioner on the subject.

(signed). L. Ricketts.
Excise Commissioner.

"Copy".

M. Little
Excise Commissioner
in Mysore.

M. S.

Gen. Serial No. 301

177

1894 5296.

From

The Excise Commissioner in Mysore

SECTION S & R

FILE NO. 46 & 47

SUB-SECTION 46

To

The Chief Secretary to the Dewan of Mysore.

18

Dated 21st
Despatched 22 } December 18
Received

Enclosures No. one

General No. 2899
No. 280

In ~~reply to~~ continuation of this office No. 1210/1283, dated 11/12-9-94.

SUBJECT.

Forwards copy of communication from the Deputy Commissioner Mysore District, explaining the cause of delay in submitting the Excise Administration Report for the year 1892-93.

References (to be entered only in the Dewan's Office.) Rec 22/12

Excise Commissioner's Off.

No. 2899 (Cur I) / 280 Bangalore, dated 21st December 1894. / 22

From

The Excise Commissioner
in Mysore.

To

The Chief Secretary to the
Dewan of Mysore.

In continuation of my letter No. 1210/123, dated 11th/12 September 1894, I have the honor to forward herewith, copy of docket No. 1044, dated 18th instant, from the Deputy Commissioner, Mysore District, explaining the cause of delay in submitting the Excise Administration Report for the year 1892-93.

I have the honor to be,
Sir,
Your most obedient Servant

Excise Commissioner
M.S. in Mysore

1894 121

From.

The Deputy Commissioner
Mysore District

To

The Excise Commissioner
in Mysore
Bangalore

Dated 18th December 1894

R.o 1044.

His docket No 2621/88, dated 1st instant

In reply, has the honor to state that as the administration report for 1892-93, was the first submitted after the introduction of the new scheme of renting out Toddy Farms, there was some difficulty in obtaining the necessary correct figures to be embodied in the report

The administration report for 1893-94, has been Submitted soon after the close of the year.

The

The undersigned regrets the delay. Care will be taken to submit the reports in future in due time

Signed/ A. Rungadamy Ayyar
Deputy Commissioner
Mysore District.

"Copy"

Markets
Excise Commissioner
in Mysore

N S

19

SECTION 2
FILE NO. 11a/92
SUBJECT 17

The Excise Comr
Dublin

13th March 95

GO 14824
R2139

Fin: 1

Has the honor to be
directed to call attention to the
discrepancies noted in the
figures of the Excise Reports
furnished for 1891-92 and
1892-93. And to request
that the Officer sheriff and
or the Hd Constable may
be delegated to give any
further particulars, if this
may be deemed necessary
to facilitate disposal

these papers

18·0

13/3/95

Chief Secy

S.G.I.R.D.

S. D-J.

9/3/95

17 (19a)

Enclosure to sl 17

Note.

Subject. Difference in the figures given for 1891-92 (15 months) in reports for 1891-92 & 1892-93 by the Excise Comr.

On comparing the figures given in the Excise Reports for 1891-92 & 1892-93, paras 35 & 60 respectively under the several heads for the year 1891-92, differences as per margin have been observed for which ~~a satisfactory~~ explanation has ~~not~~ been afforded. ~~And which is not satisfactorily explained.~~

2 In the report for '92-93 it was said that during the

Heads	Para 35 Rev of 91-92 as given in the report for 91-92 (15 months)	Para 60 Rev of 91-92 as given in the report for 92-93 (15 months)
Arrack	19,93,232-9-4,	15,13,424-4-5
Beer	2680-3-9,	3225-11-9
F. Liquors	2507-14-10,	626-10-10
Toddy	13,25,278-8-6,	11,45,757-2-3
Baggage & P. P.	10,705-12-6,	11,083-2-8

12 months of 1891-92,
the duty on issues of Arrack
was not prepaid, but was
simply charged against the
Contractors; but during the
next 3 months ending June 92,
the duty was prepaid
under the new system, the
demand itself for the
first 9 months is taken
with the duty prepaid in
the following 3 months for
Comparison with the years
for 1892-93. But results
could have been calculated
nearer the actuals during
the year 1891-92 by adopt-
ing the following Course.
Take the actual balance of liquor
of the previous year unsold
plus the actual net quantity
sold and strike the duty
thereon. Deduct from this
the net quantity unsold at
the end of the year thereon.

The net Income these effected during the year will give the actual for the year. Distribute this Amount to the several Distts according to the Districtwise net returns similarly done for both drugs or liquors deciding stocks from depôts & distillery respectively. Note in a separate entry the balance outstanding against the Contractors, proportionate figures for 3 months may be struck thereon for the sake of Comparison plus 3 months in which actual prepayments were made. But as all the dues have been reported to have been since fully paid up by the Contractors, the total actual Amount settled & realized as known & Can thus be readily apportioned and exhibited against each

Rs 10 plus cash realized on
these shipments for the data
recorded for comparison in
the Administration Report
with an explanatory note
to that effect.

3 As the rates of duty
for 1892-93 were fixed at
Rs 4/- & Rs 3-14-0 for Gwaidam
& Gualpad respectively and
several items merged in
duty, a correct comparison
for 1891-92 cannot be
afforded unless the different
miscellaneous items sepa-
-rately levied in 1891-92
but thus merged in duty
proper in 1892-93 are also
brought to book and ex
-hibited in detail for 91-92 for comparison
This should be done for 12
months and proportionate
by check for the 9 months
under reference and the
actual receipts for the

Ending 31st March added thereto and exhibited for the 12 months ended, a statement showing the Distrctwar realizations for '91-'92 and 1892-93 under the several heads as above calculated should be furnished

4 The Excise report should give a brief resume of each item of account, separately, whether it pertains to cash receipts or demand, and the two should not be mixed up on any account.

5 Distillery Stock Accounts

(a) The stock on hand, made, received, total stock, issues of stock from the Distillery wastage &c, total expenditure and balance on hand of liquors and drugs should be noted separately under each item of Excise

(b) the stock of liquors and drugs on hand, received, total, that sold, wastage and balance to be accounted for at Depots, with the rates of duty chargeable thereon and money value thus represented should be given under each head of Excise.

6. Cash - the demand, Collection & balance of cash e- under each item of Excise & steps taken to clear off outstandings, applications made for remissions, with Amounts, and those sanctioned with net result upto date of report should be record -ed.

7. The other salient points necessarily to be touched on should be separately re viewed under each head.

Where there is reason to

refer that there differ in the two reports they should be explained and Correct figures intimated.

13/3/95

Off Chief Secy

J. A. J.
9/3/95

Gen. 30.

189 1265-3

From R3408

The Excise Commissioner
in Mysore.

To

The ~~Chief~~ Secretary to the
Government ~~Dewan~~ of Mysore.
Excise Department.

Dated 26
Despatched
Received March/95

Enclosure No.

General No. 4043

No. 380

In reply to Officiating Chief Secretary's
No. 14824/R2139, dated 13th March 1895.

SUBJECT.

Submits explanations on the discrepancies pointed out in the Office Note received with the above between certain figures in the Administration Reports for 1891-92 and 1892-93.

Rev 28/3

References (to be entered only in the Dewan's Office.)

1/4

Excise Commissioner's Office

No. 4043/380 Bangalore, dated 26th March 1895

From

The Excise Commissioner
in Mysore

To

The Under Secretary to the
Government of Mysore
Excise Department

Sir

With reference to your docket No. 14824 R 2139 dated 13th instant enclosing an office note requesting explanation on the discrepancies therein noticed in the two Excise Administration Reports for the years 1891-92 and 1892-93, I have the honor to state as follows:—

I Arrack. The figures given in the administration Report

Report for the year 1891–92 (15 months) as demand under arrack comprise the following items:–

Duty for 15 months from 1st April 1891 to 30th June 1892 including the duty of the Civil and Military Station	Rs 16,47,829-9-	
Gallon fee and establishment Cess from 1st April 1891 to 31st March 1892	93,823-8-11	
Proportionate demand under Rental for 3 months from 1st April to 30th June 1892	38,099-9-0	× 11/59 75%
Distillery Rent for 15 months	3750-0-0	
Proportionate cost of establishment debited to the Civil and Military Station	7917-14-5	
Wholesale License Fees for 12 months for 73 Wholesale depots from 1st April 1891 to 31st March 1892	1752-0-0	
Total demand	19,93,232-9-4	

The figures shown in the 36
administration Report of the
year 1892–93 for 15 months
of 1891–92 are of actual
collections comprising the
following items, excluding
the Revenue of the Civil &
Military Station :—

Duty for 15 months from 1st April 1891 to 30th June 1892	Rs 14,81851–3–1
Rental for 3 months from 1st April 1892 to 30th June 1892	19340–3–10
Proportionate cost of establishment from the civil and military station	7584–2–6
Rent of the Central Distillery buildings	2250–00
Amount collected on account of the arrears of the previous contract	2398–11–1
Total	15,13,424–5

(not Rs 15,13,424–4–5 as entered in the office note) Hence the difference.

II Beer The difference of Rs 545-8-0 between the figures given in the Reports for 1891-92 and 1892-93 is due to the fact that the Deputy Commissioners of the Bangalore & Kolar districts omitted to show Rs 445-8-0 and Rs 100 respectively in the Reports for 1891-92. The omission was supplied subsequently and correct figures were shown in the Report for the year 1892-93.

III Foreign liquors The figures given in the Report for 1891-92 are of actual demand and those given in the Report for 1892-93 are of actual collections. Hence the difference

V Date Toddy — do — do

Bagany Toddy — do — do

I have the honour to be,

Sir,

Your most obedient servant

Excise Commissioner

in Mysore

+ 365978-5-1 Portion of Duty omitted for C.T.L.

+ 13823-8-11 Gallon & Cost fee omitted entirely

+ 1759-5-2 Portion of Rental omitted to be collected hereafter

93-11-11 Portion of Cost Cask omitted

0-0-0 Portion of Distillary rent omitted

2-0-0 Steam under Whole Licensee fees entirely omitted.

18-11-1 Collection of arrears under previous years contract

06-15-1 = 1995631-4-5

~~98-11-0~~ 2398-11-1 Collection during year

1993232-9-4

Duty for 15 months for		
Civil & M. Station	381454-5-7	
do – for Province	1466375-3-5	1847829-9-0
Gallon fee & Estt.		
Cess for C & M. Stations	5680-4-2	
do – – for Province	88143-4-9	93823-8-11
Rental for 3 months for		
C & M. Station	6681-4-0	
do for Province	28892-5-0	
31418-5-0 Add Miscellaneous merged		
under Rental for Province	2526-0-0	38099-9-0
Distillary Rent-	3750-0	3750-0-0
Proportionate Cost-		
of Estt.	7977-14-5	7977-14-5
Wholesale Licence Fees	1752-0-0	1752-0-0
	1993232-9-4	1993232-9-4
Deduct- Duty, gallon fee		
& Rental for C & M. Stations	3815-13-9	
	1599416-11-7	Deduct Amount

under Warrant for Prom

138 Wheat

(2)

SECTION R

FILED 11a/92

S... 19

The Private Comr
in Ry

D/6 March 95
No 19672
& 2824 En:

His letter No 4043 D/ 20th
380
March 95 submitting explan-
-nation on the discrepancies
pointed out between
Certain figures in the Admin
-istration Reports for 1891-92
& 1892-93

With reference to the
above, has the honor
to request the submission
of two statements one showing
-ing actuals & (2) the Estimates
demand under each
head in detail for 1891-92
1892-93.
2 The figures of the Cs in
Station Returns also exhibit

for 1891-92 In dividing
the figures for 1891-92 12, 3 15
months' figures should be
proportionately given and the average
for 12 months computed
proportionately for the exhibits
in pursuance of
Comparison

6-6-95

R E

6/5/95

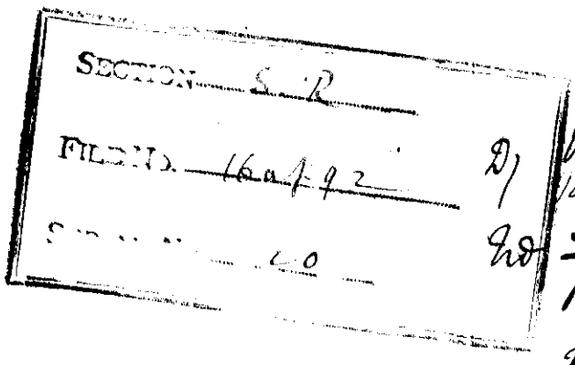
Chief Clerk

S. H. J.
4/5/95

140

(12)

The Excise Comr
in Mysore



Dy 11 May/95
No 20436
R 2897

Has the honor to request that the figures in the "Demand" Statement called for in this office docket No 1072 Dy 6th May/95 may be strictly confined to the Demand for two years referred to, exclusive of previous years' arrear so also in the case of "Actuals," the Collections strictly pertaining to the years in question and the years on account of the Demand of those years, should be shown

2. Requests that a Statement may also be submitted showing as usual the arrears of the previous year, the Demand

for the Year the total
Demand, Collections
and the balance at
the Close of the Year

180

11-5-55

11/5

Off Chest Secr

8/5/55

Gen. 30.1

1895

OFFICE OF THE
10. JUN. 1895
DEWAN OF MYSORE.

From

The Excise Commissioner
in Mysore.

To

Under
The ~~Chief~~ Secretary to the Government
~~Dewan~~ of Mysore.

Dated 7th
Despatched 9 } June 1895
Received

Enclosure No. 3

General No. 5272
No. 477

In reply to the Chief Secretary's Memo:
19672 / A 2824 and 20436 / A. 2897, dated 6th/8 & 11th/14 May 1895.

SUBJECT.

Submits Statements of Excise Revenue for 1891-92 and 1892-93, as called for in the above.

Submitted for orders & I. Chief keeping up with reports & note

14/6 14/6

S. M.

Submitted with memo on the subject.

13/7

SECTION S. R.
PAGE 44 of 92
[illegible] 24

Received 10/6/95

References (to be entered only in the Dewan's Office.)

No. 5272/477

Excise Commissioner's Office
(Camp) Ranganathapura,
Dated 7th June 1895.

143

From,

The Excise Commissioner
in Mysore

To,

The Under Secretary to the
Government of Mysore
Excise Department.

Sir,

In reply to the Chief Secretary's docket Nos: 19672/R.2824 and 20436/R.2897, dated 6th/8 and 11th/14 May 1895, I have the honor to forward herewith three statements called for, viz: (1) Comparative statement showing the Demand under Excise Revenue for 1891-92 and 1892-93, (2) the Collection for the same years and (3) the Demand Collection and Balance statement for 1891-92

I have the honor to be
Sir,
Your most obedient Servant
L Micketts
Excise Commissioner
M.C. in Mysore

Comparative Statement Showing the Demand under Excise Revenue for the years 1891–92 and 1892–93.

Different heads of Excise Revenue	1891–92 12 months from April 1891 to 31st March 1892			3 months			Total			Average			1892–93		
Duty	11,05,744	9	10	3,60,630	9	7	14,66,375	3	5	11,73,100	2	9	14,76,492	6	8
Gallon fee	31,960	12	5				31,960	12	5	25,568	9	11	0	0	0
Establishment ass	56,182	8	4				56,182	8	4	44,946	3		0	0	0
Rental				28,892	5		28,892	5		23,113	13	7	1,18,925	1	8
Distillery Rent	3,000			750			3,750			3,000			3,000		
Proportionate cost of Establishment from Civil and Military Station	7,977	14	5	0	0	0	7,977	14	5	6,382	5	2	15,824	4	2
Wholesale License fees	1,752			0	0	0	1,752			1,401	9	7	0	0	0
Total	12,06,617	13		3,90,272	14	7	15,96,890	11	7	12,77,512	9	3	16,16,241	12	6

Beer	2,080	5	7	945	0		3225	11		70	1	7				
Foreign Liquor	0			626	10	10	626	(a) 10		501	5	6	1191	12		(a) Actual collections taken as demand as License fees were collected in advance during the previous year.
Toddy	9,74,063	14		3,51,214	10	6	13,25,278	6		10,60,222	13	2	13,99,988	6	5	
Bagani Toddy	8347	5	3	2,378	7	3	10,725	6		8,580	10		10,818	11	2	
Ganja	~~13,08,463~~			3,392	8		16,435	3		13,148	7	5	14,716	5	6	
Opium	32,082	12	1	6,986	13	5	39,069	6		31,255	10		32,613	2		
Miscellaneous	2,506			~~744~~		2	3,250	2		2,584		2	4,822	6	10	(b) Includes License fees
Grand Total	22,39,361	1	4	~~7,56,121~~ ~~7,65,494~~	8	9	29,95,48			13,96,386	1	8	30,80,392	6	7	
Civil & Military Station																
Arrack Duty	3,01,850	5	7	79,604			3,81,454			3,05,163	7	8	3,62,049	1	5	
Establishment cost	5680	4	2	0			5680			4,544	3	4	0			
Rental	0			6,681	4		6681			5,345			24,478	5	5	
Total	3,07,530	9	9	86,285	4		3,93,815	9		3,15,052	11		3,86,527	6	10	

15,00,890
19970

Excise Commissioner's Office,
Bangalore, dated 7th June 1895

Illegible
Excise Commissioner

Statement showing the demand, collection and balance under several heads of Excise Revenue for the year 1891-'92 (15 months).

Items	Opening balance	Demand during the year	Total	Collection during the year	Closing balance at the end of the year	
Arrack duty	1,08,528 13 10	18,28,706 7 ~	19,37,435 4 10	17,83,679 9 6	1,53,555 11 4	
Rental	543 11 7	28,892 5 ~	29,436 ~ 7	19,340 3 10	10,095 12 9	
Total	1,09,072 9 5	18,57,598 12 ~	19,66,671 5 5	18,03,019 13 4	1,63,651 8 1	
		3,225 11 9	3,225 11 9	3225 11 9	- - -	
Beer	- - -	626 10 10	626 10 10	626 10 10	- - -	
Foreign liquor	- - -	13,25,278 8 6	13,54,542 13½	11,45,875 8 2	2,08,666 9 1½	
Date Toddy	29,263 8 9½	10,725 12 6	12,425 13 3	10,964 12 9	1461 2 6	
Bagani Toddy	1,700 2 9	13,36,004 5 ~	13,66,968 0 6½	11,56,840 4 11	2,10,120 11 7½	
Total	30,963 11 6½	16,435 9 3	16,435 9 3	15,516 10 9 (a) 356 9 8	562 4 9	(a) Excess payments for the previous years
Ganja	- - -	39,069 9 6	39,173 1 6	39,069 9 6	103 8 ~	
Opium	103 8 ~	3,230 ~ 2	5,056 8 11	3,230 ~ 2	1826 8 9	
Miscellaneous	1,826 8 9					
Grand Total	1,72,930 1 3	45,92,194 15 6	47,65,125 ~ 9	41,78,726 11 11	5,86399 4 10	

Excise Commissioners Office

Bucket
Excise Commissioners
in Dyson
M. S.

Comparative Statement Shewing the Collections under Excise Revenue for the year 1891-92 & 1892-93.

Different heads of Excise Revenue	1891—92. 12 months	3 months	Total	Average	1892-93
Duty	102 5 399 14 5	3,60,630 9 7	13,86,030 8 -	1108824 6 5	14,78,492 6 8
Gallon fee	29,908 5 3	" "	29,908 5 3	23926 10 7	" "
Establishment Fees	48,624 " "	" "	48,624 " "	38899 3 3	" "
Rental	" "	19.340 3 10	19,340 3 10	15,472 3 1	1,18,925 1 8
Distillery Rent	2,250 " "	" "	2,250 " "	1,800 " "	3,893 11 6
Proportionate Cost of Establishment from the Civil and Military Station	7,584 2 6	" "	7584 2 6	6067 5 2	15,824 4 2
Wholesale License fees	1752	" "	1,752 " "	1401 9 7	" "
Total	11,15,518 6 2	3,79,970 13 5	1,49,5489 3 7	1196391 6 1	16,17,135 8 -
Beer	2680 3 9	545 8 -	3225 11 9	258 9 5	" "
Foreign Liquor		626 10 10	626 10 10	501 5 6	1,179 4 -
Toddy	9.00.986 10 4	2,44,888 13 10	11,45,875 [illegible]	[illegible]	[illegible]

Bagany Toddy	8,906	115		2,058	1	4	10,964	2	9	8,771	13	5	12,020	3	11			
Ganja	12,168	118		3,347	15	2	15,516	10	10	12,413	5	6	14,725	5	6			
Opium	32,082	121		6,986	13	5	39,069	9	6	3,1255	10	10	32,613	-	2			
Miscellaneous	2,526	..		704	-	2	3,230	-	2	2,584	-	1	4,822	6	10			
	[illegible]			[illegible]	12	2	27,13,948		7	2171198	9	3	14,53,529	12	11			
Civil & Military Station																		
Arrack Duty	3,01,850	5	7	79,604	9	7	3,81,454	15	2	3,05,163	15	4	3,62,049	1	5			
Establishment Fees	5,680	4	2	"	-	-	5,680	4	2	4,544	3	4		-	-			
Rental		-	-	6681	4	-	6681	4	-	5345	-	-	24,478	5	5			
Total	307530	9	9	86,285	13	7	3,93,816	7	4	3,15,053	2	8	3,86,527	6	10			

Excise Commissioner's Office
in Mysore zone
Dated 7th June 1895.

Excise Commissioner
in Mysore